

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

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<i>In re</i>	: Chapter 11
NEWPAGE CORPORATION, <i>et al.</i> ,	: Case No. 11-12804 (KG)
Debtors. ¹	: Jointly Administered
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**SCHEDULES OF ASSETS AND LIABILITIES FOR
ESCANABA PAPER COMPANY (CASE NO. 11-12813)**

¹ The Debtors in these chapter 11 cases, along with the last four digits of each Debtor's federal tax identification number, as applicable, are: Chillicothe Paper Inc. (6154), Escanaba Paper Company (5598), Luke Paper Company (6265), NewPage Canadian Sales LLC (5384), NewPage Consolidated Papers Inc. (8330), NewPage Corporation (6156), NewPage Energy Services LLC (1838), NewPage Group Inc. (2465), NewPage Holding Corporation (6158), NewPage Port Hawkesbury Holding LLC (8330), NewPage Wisconsin System Inc. (3332), Rumford Paper Company (0427), Upland Resources, Inc. (2996), and Wickliffe Paper Company LLC (8293). The Debtors' corporate headquarters is located at 8540 Gander Creek Drive, Miamisburg, OH 45342.

These Global Notes regarding the Debtors' Schedules and SOFAs comprise an integral part of the Schedules and SOFAs and should be referred to and considered in connection with any review of them.

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Debtors. ¹	:	Jointly Administered
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**GLOBAL NOTES AND STATEMENT OF LIMITATIONS, METHODOLOGY, AND
DISCLAIMERS REGARDING THE DEBTORS' SCHEDULES OF ASSETS AND
LIABILITIES AND STATEMENTS OF FINANCIAL AFFAIRS**

On September 7, 2011 (the "Commencement Date"), each of the Debtors commenced a voluntary case under chapter 11 of title 11 of the United States Code (the "Bankruptcy Code"). The Debtors continue to operate their businesses and manage their properties as debtors in possession as authorized by sections 1107(a) and 1108 of the Bankruptcy Code.

The Schedules of Assets and Liabilities (the "Schedules") and Statements of Financial Affairs (the "SOFAs") filed by the Debtors in the United States Bankruptcy Court for the District of Delaware (the "Bankruptcy Court") were prepared pursuant to section 521 of the Bankruptcy Code and Rule 1007 of the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules") by the Debtors' management with unaudited information available as near as possible to the Commencement Date, unless otherwise indicated. The Schedules and SOFAs do not purport to be financial statements prepared in accordance with generally accepted accounting principles in the United States ("GAAP"), and they are not intended to be fully reconciled to the Debtors' financial statements.

The Schedules and SOFAs have been signed by an authorized representative of the Debtors. In reviewing and signing the Schedules and SOFAs, the Debtors' authorized representative relied upon the efforts, statements, and representations of the Debtors' other personnel and professionals. Such representative has not (and could not have) personally

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verified the accuracy of each such statement and representation, including, for example, statements and representations concerning amounts owed to creditors and their addresses.

These Global Notes and Statement of Limitations, Methodology, and Disclaimer Regarding the Debtors' Schedules and SOFAs (the "Global Notes") are incorporated by reference in, and comprise an integral part of, the Debtors' Schedules and SOFAs, and should be referred to and reviewed in connection with any review of the Schedules and SOFAs.

1. Reservation of Rights. The Debtors' chapter 11 cases are large and complex. Although the Debtors' management made every reasonable effort to ensure the Schedules and SOFAs are as accurate and complete as possible, based on the information available at the time of preparation, subsequent information or discovery may result in material changes to these Schedules and SOFAs, and inadvertent errors or omissions may have occurred. Because the Schedules and SOFAs contain unaudited information, which is subject to further review, verification, and potential adjustment, there can be no assurance that these Schedules and SOFAs are complete and accurate.

Nothing contained in the Schedules and SOFAs or these Global Notes shall constitute an admission or a waiver of any of the Debtors' rights to assert any claims or defenses. For the avoidance of doubt, listing a claim on Schedule D as "secured," on Schedule E as "priority," on Schedule F as "unsecured nonpriority," or listing a contract or lease on Schedule G as "executory" or "unexpired," does not constitute an admission by the Debtors of the legal rights of any claimant, or a waiver of the Debtors' right to recharacterize or reclassify such claim or contract. Failure to designate a claim on the Schedules as "disputed," "contingent," or "unliquidated" does not constitute an admission by the Debtors that such amount is not "disputed," "contingent" or "unliquidated."² Further, nothing contained in the Schedules and SOFAs shall constitute a waiver of any of the Debtors' rights with respect to these chapter 11 cases and specifically with respect to any issues involving equitable subordination and/or causes of action arising under the provisions of chapter 5 of the Bankruptcy Code and other relevant non-bankruptcy laws to recover assets or avoid transfers.

The Debtors reserve all rights to amend the Schedules and SOFAs as necessary and appropriate, including, but not limited to, with respect to claim description and designation.

² The first three sentences of the paragraph in the text do not apply to the scheduled claims of (a) the holders of certain 11.375% senior secured first lien notes due 2014 (the "First Lien Notes") or (b) the holders of certain 10% fixed rate senior secured second lien notes due 2012 (the "Second Lien Fixed Rate Notes") and the holders of certain floating rate senior secured second lien notes due 2012 (the "Second Lien Floating Rate Notes," and together with the Second Lien Fixed Rate Notes, the "Second Lien Notes").

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2. Reporting Date. The Debtors' fiscal year ends on December 31. All asset and liability information, except where otherwise noted, is provided as of the Commencement Date.
3. Currency. All amounts are reflected in U.S. dollars as of the Commencement Date, unless otherwise noted below. Assets and liabilities denominated in foreign currencies are translated into U.S. dollars at reasonable market exchange rates at the appropriate period end.
4. Estimates and Assumptions. The preparation of the Schedules and SOFAs required the Debtors to make certain estimates and assumptions that affected the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities, and the reported amounts of revenue and expense. Actual results could differ materially from these estimates.
5. Asset Presentation and Valuation. The Debtors do not have current market valuations for all assets. It would be prohibitively expensive, unduly burdensome, and an inefficient use of estate assets for the Debtors to obtain current market valuations for all assets. Wherever possible, unless otherwise indicated, net book values as of the Commencement Date are presented. When necessary, the Debtors have indicated that the value of certain assets is "Unknown" or "Undetermined." Amounts ultimately realized may vary materially from net book value (or whatever value was ascribed). Accordingly, the Debtors reserve all rights to amend, supplement, or adjust the asset values set forth herein. As applicable, fixed assets and leasehold improvement assets that have been fully depreciated or fully amortized, or were expensed for GAAP accounting purposes, have no net book value and are therefore not included in the Schedules and SOFAs.
6. Liabilities. Some of the scheduled liabilities are unknown, contingent, and/or unliquidated at this time. In such cases, the amounts are listed as "Unknown" or "Undetermined." Accordingly, the Schedules and SOFAs do not accurately reflect the aggregate amount of the Debtors' total liabilities.
7. Consolidated Accounts Payable and Disbursements System. The Debtors use a centralized cash management system to streamline collection, transfer, and disbursement of funds generated by the Debtors' business operations. The Debtors accurately record which entity has made such collections, transfers, and disbursements as they are made. The cash management system is operated and maintained by Debtor NewPage Corporation ("NewPage"), the Debtors' primary corporate entity. All receivables are received by, and all payables are paid by, NewPage on behalf of each of the Debtors and non-debtor affiliates, with the exception of NewPage Port Hawkesbury Corporation, a non-debtor affiliate organized under the laws of Nova Scotia, Canada, in the ordinary course of business and Consolidated Water Power Co., a non-debtor affiliate organized under the laws of Wisconsin, in the ordinary course of business. The Debtors

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record in their books and records any receipts and/or disbursements made on behalf of Debtor and non-debtor affiliates as intercompany balances.

8. Intercompany Transactions. Both before and after the Commencement Date, and pursuant to Bankruptcy Court approval, the Debtors routinely engaged (and continue to engage) in intercompany transactions with non-debtor subsidiaries and affiliates. The respective intercompany accounts payable and receivable as of the Commencement Date, if any, are reflected in the respective Debtors' Schedules and SOFAs, subject to the limitations noted above related to the Debtors' Consolidated Accounts Payable and Disbursements System. The Debtors reserve all rights with respect to such intercompany accounts payable and receivable.
9. Leases. Any unexpired leases are included on Schedule G. To the extent any amounts were outstanding under any leases as of the Commencement Date, the lessors have been included on Schedule F.
10. Recharacterization. The Debtors made all reasonable efforts to correctly characterize, classify, categorize, or designate the claims, assets, executory contracts, unexpired leases, and other items reported in the Schedules and SOFAs. Due to the complexity and size of the Debtors' business, however, it is possible that the Debtors improperly characterized, classified, categorized, or designated certain items. In addition, certain items reported in the Schedules and SOFAs may be included in more than one category. The designation of a category is not meant to be wholly inclusive or descriptive of the rights or obligations represented by such item.
11. Undetermined or Unknown Amounts. The description of an amount as "Undetermined" or "Unknown" is not intended to reflect upon the materiality of such amount. Additionally, the dollar amounts of claims listed may be exclusive of contingent and additional unliquidated amounts. Further, the claims of individual creditors, for among other things, goods, services, or taxes are listed as amounts entered on the Debtors' books and records and may not reflect credits or allowances due from such creditors to the Debtors or setoffs applied by such creditors against amounts due by such creditors to the Debtors with respect to any such credits and allowances.
12. Bankruptcy Court First-Day Orders. The Bankruptcy Court authorized the Debtors to pay various outstanding prepetition claims, including, but not limited to: payments relating to employee compensation, benefits, and taxing authorities; payments for the transportation and warehousing of the Debtors goods and materials; payments to critical trade vendors; and other prepetition liabilities. Where the Schedules list creditors and set forth the Debtors' scheduled amount attributable to such claims, such scheduled amount reflects amounts owed as of the Commencement Date but adjusted for any payments made for prepetition liabilities as allowed by order of the Bankruptcy Court as of the time of the

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preparation of these documents. To the extent any adjustments are further necessary for any additional payments to be made on account of such claims following the commencement of these chapter 11 cases pursuant to the authority granted to the Debtors by the Bankruptcy Court, such adjustments have not been included in the Schedules and SOFAs unless otherwise noted on the applicable Schedule.

13. Contingent Assets and Causes of Action. Despite the Debtors' reasonable efforts to identify all known assets, the Debtors may not have listed all causes of action or potential causes of action against third parties as assets in the Schedules and SOFAs, including, but not limited to, avoidance actions arising under chapter 5 of the Bankruptcy Code and actions under other relevant non-bankruptcy laws to recover assets. The Debtors reserve all rights with respect to any potential claims, causes of action, or avoidance actions, and neither these Global Notes nor the Schedules and SOFAs shall be deemed a waiver of any such potential claims, causes of actions, or avoidance actions or in any way prejudice or impair the assertion of such claims.

The Debtors may also possess contingent and unliquidated claims against non-debtor affiliates for various financial accommodations and or benefits extended from time to time, including, but not limited to, contingent and unliquidated claims for contribution, reimbursement, and/or indemnification arising from various (i) letters of credit, (ii) surety bonds, (iii) guarantees, (iv) indemnities, (v) warranties, and (vi) other arrangements.

Additionally, prior to the Commencement Date, the Debtors, as plaintiff, may have commenced various lawsuits in the ordinary course of business against third parties seeking monetary damages for business-related losses.

14. Guarantees and Other Secondary Liability Claims. The Debtors used their reasonable best efforts to locate and identify guarantees and other secondary liability claims (the "Guarantees") in their executory contracts, unexpired leases, secured financings, debt instruments, and other agreements. Where such Guarantees have been identified, they were included in the relevant Schedules. The Debtors placed Guaranty obligations on Schedule H for both the primary obligor and the guarantor of the relevant obligation. Such Guarantees were also placed on Schedule D or F, as applicable, for each guarantor. Further, the Debtors believe certain Guarantees embedded in the Debtors' executory contracts, unexpired leases, secured financings, debt instruments, and other agreements may have been inadvertently omitted. Thus, the Debtors reserve their rights to amend the Schedules to the extent that additional Guarantees are identified. In addition, the Debtors reserve the right to amend the Schedules and SOFAs to recharacterize or reclassify any such contract or claim.

15. Investigations. From time to time, the Debtors may be subject to certain investigations from various governmental and nongovernmental entities. The

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Debtors have complied with all requests for documents and information. Since the Commencement Date, the Debtors have not been engaged in any proceedings regarding these investigations, and therefore excluded this information from the Schedules and SOFAs.

16. Amendments. Pursuant to Bankruptcy Rule 1009, the Debtors may amend the Schedules and SOFAs as necessary and appropriate to reflect material changes, if any, that arise during the pendency of these chapter 11 cases. In addition, the Debtors reserve the right to dispute or assert offsets or defenses to any claim listed on the Schedules.
17. Assumptions Used in Preparing Answers to Specific Questions on the Schedules and SOFAs.
 - a. SOFA Question #1. For accounting purposes, all sales of finished paper products made by the operating Debtors are reported by NewPage Corporation. Finished goods paper inventory is produced by the various operating Debtors and then transferred, for accounting purposes, to NewPage Corporation to be sold to customers. These sales are listed as "operating" sales in the NewPage Corporation SOFA question 1. Small amounts of intermediate wood products are also produced and sold from time to time by the operating Debtors. These sales are listed as "wood product" sales in SOFA question 1.
 - b. SOFA Question #2. Interest income includes interest earned on investment securities, intercompany receivables, and other miscellaneous interest income items.

Other Income for NewPage Corporation also includes certain alternative fuel tax credits. The Debtors burn by-product wood materials produced at the Debtors' mills as an alternative fuel source to generate power at their mills. During 2009, the U.S. Internal Revenue Code granted a refundable excise tax credit for alternative fuel mixtures produced for use as a fuel. Accordingly, NewPage Corporation recognized Other Income for the alternative fuel tax credit in the amount of \$304 million in 2009 and an additional \$22 million in 2010, relating to an amended request for 2009. The tax credit program expired on December 31, 2009.
 - c. SOFA Question #3b. The cash disbursement processes, for all Debtor and non-Debtor companies are centralized through NewPage Corporation's corporate operations with all payments coming in and out of bank accounts owned by NewPage Corporation. However, the Debtors' information systems do capture the appropriate disbursing legal entity information.

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These payments are for obligations incurred by NewPage Corporation as well as the obligations of the operating Debtors. SOFA question 3b lists payments made by the legal entity which incurred the obligation. While NewPage Corporation has no operations, for accounting purposes it sells the paper produced by the operating Debtors and therefore incurs obligations for out-bound transportation and other logistics costs associated with delivering paper to its customers. In addition, NewPage Corporation incurs obligations for corporate expenditure, including but not limited to: professional services, IT providers, customer programs, telecommunication, and employee benefit providers. NewPage Corporation also performs research and development activities on behalf of the organization and incurs obligations for the purchase of raw materials, chemicals and other operating supplies. These purchases are often from the same suppliers that provide these goods and services to the subsidiaries of NewPage Corporation. In addition, all prepayments to vendors are recorded as disbursements from NewPage Corporation in its accounting records, no matter which legal entity the purchase relates to. When the invoices related to these prepayments are processed, they are recorded against the legal entity that purchased the goods and/or services.

Transfers of cash between Debtor-owned cash accounts are not reflected in this question. Purchases of foreign currency are also not reflected in SOFA question 3b.

The Debtors employ Ceridian Corporation ("Ceridian") to process payroll for all Debtors, including making payments to employees for their calculated net pay, and transferring funds to the applicable taxing authorities for employee tax withholdings. Ceridian calculates the amounts (net pay, tax withholding and benefits withholding) for each payroll and communicates these amounts to NewPage Corporation. NewPage Corporation remits payments directly to third party benefit providers for employee benefit withholdings and funds the cash requirements to Ceridian, usually the day before the payroll due date. Thus, payments to individual employees are not shown in response to SOFA question 3b but are included in the listed payments to Ceridian.

Payments to the Debtors' professionals that have been retained pursuant to Bankruptcy Court order can be found on SOFA question 9.

- d. SOFA Question #3c. The listing of a party as an "Insider," throughout the Schedules and SOFAs, is not intended to be, nor shall be, construed as a legal characterization or determination of such party as an actual insider and does not act as an admission of any fact, claim, right, or defense, and all such rights, claims, and defenses are hereby expressly reserved.

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- e. SOFA Question #8. Worker's compensation claims generally were excluded from the Schedules and SOFAs because the Debtors are performing their obligations as required by law and in accordance with Bankruptcy Court orders granting authority to the Debtors to satisfy those obligations in the ordinary course. The schedule also excludes any *de minimis* claims which did not exceed the deductible amount for certain insurance policies.
- f. SOFA Question #10. The Debtors make small *de minimis* transfers of assets in the ordinary course of business and do not record all small transfers in their accounting or other records. Thus, information on all transfers, or certain information relating to such transfers, may not have been available nor included in SOFA question #10.
- g. SOFA Question #13. As part of their customer rebate and incentive programs, certain customers routinely reduce payments to NewPage Corporation for the purchase of paper products by the amount of the rebate or incentive earned. In addition, from time to time, and in the ordinary course of business, customers may reduce payments to NewPage Corporation for returns and credits. These types of transactions have not been included in SOFA question # 13.
- h. SOFA Question #14. The Debtors routinely withhold or retain certain funds from employees for payment to certain governmental authorities. These funds are held in trust for turnover to the applicable governmental authority. Since the Debtors do not retain control of these funds, nor are these funds considered property of the estate, such amounts have not been itemized under SOFA question #14.
- i. SOFA Question #19d. Prior to the commencement of these chapter 11 cases, the Debtors considered numerous options with respect to restructuring alternatives. These restructuring alternatives included discussions with third parties, who, subject to confidentiality agreements, may have been granted access to certain information as requested from the Debtors' books and records.

Prior to October 17, 2011, the Debtors filed periodic reports with the Securities and Exchange Commission and as such, in the ordinary course, the Debtor may have provided consolidated financial information to banks, customers, suppliers, rating agencies and other various interested parties. In addition, in connection with their restructuring efforts, the Debtors provided financial statements to potential lenders and investors prior to the Commencement Date.

- j. SOFA Questions #20a & 20b. The Debtors maintain raw materials, stores (parts & supplies), and semi-finished & finished goods inventory at the

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operating Debtors and NewPage Corporation. The raw material, stores and semi-finished inventory at NewPage Corporation relate to inventory located at NewPage Port Hawkesbury Corp. for which title vested in NewPage Corporation pursuant to that certain settlement agreement between NewPage Corporation and NewPage Port Hawkesbury Corp. Finished goods at NewPage Corporation are unsold paper that is produced by the operating Debtors and transferred for accounting purposes to NewPage Corporation for sale.

Inventory counts take place primarily on a periodic cycle basis (weekly, monthly or less frequently) and on different schedules for the various mill locations. During the cycle count process, a certain sub-population of the inventory is counted. The large dollar/heavy use items are counted more frequently. All inventory items are counted at least annually. The inventory is not typically counted in its entirety at any one time. The responsibility for conducting the inventory counts is generally with the mill purchasing groups and monitored by the mill controllers. On a corporate level, the process is the responsibility of the Director, Mill Order Management and the Finance Business Manager, Operations for finished goods inventory.

- k. SOFA Question #23. All payments to insiders of the Debtors have been listed under SOFA question #3c, including all forms of compensation, such as grants of stock options. SOFA question #23 incorporates by reference items listed under SOFA question #3c, and vice versa.
- l. Schedule Summary Pages. To the extent certain amounts on the individual schedules have been scheduled as "Unknown," such amounts have not been incorporated into the summary cover pages for the applicable schedule.
- m. Schedule B2. Cash accounts are presented at book value, unless otherwise noted. Accounts with a \$0.00 amount are either zero balance accounts or inactive accounts.
- n. Schedule B9. Individual insurance policies have been listed under the specific Debtor that is the signatory to the policy. Other Debtor and non-Debtor companies may be covered by these policies and could receive future settlements thereunder.
- o. Schedule B13. For the purposes of Schedule B13, each Debtor included only direct ownership interests in a subsidiary, and excluded any indirect ownership interest.
- p. Schedule B16. In accordance with the Amended Order (I) Authorizing Debtors to Continue Using Their Cash Management System, Including the

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Movement of Funds Between Debtors and Non-Debtor Affiliates, and Maintain Existing Bank Accounts and Business Forms, and (II) Waiving Compliance with the Deposit and Investment Requirements of Section 345 of The Bankruptcy Code, dated October 7, 2011 [Docket No. 320], NewPage Corporation maintains intercompany ("I/C") receivables/payables with its operating subsidiaries. NewPage Corporation records I/C receivables for payments made on behalf of its operating subsidiaries, who in turn record corresponding I/C payables. NewPage Corporation records I/C payables for purchases of finished goods inventory from its operating subsidiaries, who in turn record I/C receivables.

In applying purchase accounting methods for business combinations under U.S. GAAP, NewPage Corporation recorded large I/C receivables in connection with its acquisition from Mead/Westvaco of the Escanaba, Rumford, Luke and Wickliffe mills. Since the acquisition, the amount of the I/C receivables have decreased, because the value of paper sold by those operating subsidiaries to NewPage Corporation exceeds the operating costs NewPage Corporation pays on their behalf.

Conversely, when applying purchase accounting for the acquisition of the NewPage Wisconsin System (which includes the Wisconsin Rapids, Biron, Duluth and Stevens Point mills) the allocation of purchase price was held in an Investment in Subsidiary account rather than an I/C account. NewPage Corporation maintains an I/C payable in favor of the NewPage Wisconsin System, as those mills have maintained a net positive cash flow to NewPage Corporation over the years.

- q. Schedule D. Except as otherwise agreed pursuant to a stipulation, or order entered by the Bankruptcy Court, the Debtors reserve all rights to dispute or challenge validity, perfection, or immunity from avoidance of any lien purported to be granted or perfected in any specific asset to a secured creditor listed on Schedule D. Moreover, although the Debtors may have scheduled claims of various creditors as secured claims, the Debtors reserve all rights to dispute or challenge the secured nature of any such creditor's claim or the characterization of the structure of any such transaction or any document or instrument (including, without limitation, any intercompany agreement) related to such creditor's claim. The descriptions provided in Schedule D are intended only as a summary. Reference to the applicable security agreements and related documents is necessary for a complete description of the collateral and the nature, extent, and priority of any liens. Nothing in the Global Notes or the Schedules and SOFAs shall be deemed a modification or interpretation of the terms of such agreements. The Debtors' obligations arising under the prepetition Revolving Credit and Guaranty Agreement, dated as of

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December 21, 2007 (as amended) are not included in Schedule D because those obligations in the amount of approximately \$232 million plus accrued interest and fees have been satisfied with the proceeds from the Debtors' Debtor-in-Possession financing.

- r. Schedule E. Certain claims listed on Schedule E are claims owing to various taxing authorities and to certain former employees to which the Debtors may potentially be liable. These claims may be the subject of ongoing audits or other determinations and the Debtors may be unable to determine with certainty the amount of many, if not all, of the claims listed on Schedule E. Therefore, the Debtors listed all such claim amounts as "Unknown" in amount, pending final resolution of ongoing audits or other determinations. Pursuant to various orders of the Bankruptcy Court, the Debtors are authorized to and may have already paid certain prepetition obligations. Therefore, certain claims otherwise entitled to priority under section 507 of the Bankruptcy Code have either not been listed on Schedule E because they have already been satisfied in the ordinary course or to the extent that such claims are listed on Schedule E may have been satisfied in the ordinary course of business and the Debtors reserve all rights to dispute, object to, or otherwise contest any such amounts scheduled.
- s. Schedule F. The Debtors scheduled only claims and executory contracts for which the Debtors may be contractually and/or directly liable. No claims have been scheduled for which the Debtors may have benefited indirectly from a contractual relationship to which a Debtor was not a named party. No claims have been scheduled where payments to third parties were made on the Debtors' behalf for administrative convenience or as a result of the Debtors' cash management system.

The Debtors maintain a centralized disbursement system with all payments coming in and out of bank accounts owned by NewPage Corporation. These payments are for obligations incurred by NewPage Corporation as well as the obligations of the operating Debtors. NewPage Corporation accurately records the legal entity for which such payment or receivable is being made. Schedule F lists general unsecured claims by the legal entity which incurred the obligation. While NewPage Corporation has no operations, for accounting purposes it sells the paper produced by the operating Debtors and therefore incurs obligations for out-bound transportation and other logistics costs associated with delivering paper to its customers. In addition, NewPage Corporation incurs obligations for corporate expenditure, including but not limited to: professional services, IT providers, customer programs, telecommunication, and employee benefit providers. NewPage Corporation also performs research and development activities on behalf

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of the organization and incurs obligations for the purchase of raw materials, chemicals and other operating supplies. These purchases are often from the same suppliers that provide these goods and services to the subsidiaries of NewPage Corporation.

- t. Schedule G. The Debtors' business is large and complex. While the Debtors' existing records and information systems have been relied upon to identify and schedule executory contracts and every effort has been made to ensure the accuracy of the Schedules of Executory Contracts and Unexpired Leases, inadvertent errors or omissions may have occurred. The Debtors hereby reserve all rights to dispute the validity, status, or enforceability of any contracts, agreements, or leases set forth in Schedule G and to amend or supplement Schedule G as necessary. The contracts, agreements, and leases listed therein may have expired or may have been modified, amended, or supplemented from time to time by various amendments, restatements, waivers, estoppel certificates, letters, memoranda, and other documents, instruments, and agreements which may not be listed therein. Certain of the agreements listed on Schedule G may be in the nature of conditional sales agreements or secured financings.

The Debtors have hundreds of confidentiality agreements, many of which the Debtors believe may be executory. At the time of filing the Schedules, the Debtors were still in the process of compiling information related to these confidentiality agreements. The Debtors intend to supplement Schedule G with an addendum listing these additional agreements as soon as they have completed the compilation of all the relevant information.

The presence of a contract or agreement on Schedule G does not constitute an admission that such contract or agreement is an executory contract or unexpired lease. The Debtors reserve all rights, claims, and causes of action with respect to the contracts and agreements listed on Schedule G, including the rights to dispute or challenge the characterization or the structure of any transaction document or instrument. Certain executory agreements may not have been memorialized and could be subject to dispute. Generally, executory agreements that are oral in nature have not been included in Schedule G.

- u. Schedule H. In the ordinary course of business, the Debtors may be involved in pending or threatened litigation or other claims. These matters may involve multiple plaintiffs and defendants, some or all of whom may assert cross-claims and counter-claims against other parties. These claims have not been set forth individually on Schedule H. As a result of prior merger and acquisition transactions, the Debtors have assumed certain liabilities that occurred prior to the Debtors' ownership of its businesses. The liabilities may include, but are not limited to, workers' compensation,

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asbestos litigation, and environmental matters. If the Debtors do not satisfy these claims, the creditors of these obligations may have recourse to pursue satisfaction of these claims against the prior owners of the Debtors' businesses. These entities include Mead/Westvaco Corporation and Stora Enso Oyj. As it is not certain whether these creditors have recourse against the former owners of these businesses, these claims have not been set forth individually on Schedule H. In addition, many of the claims have numerous defendants, such as the asbestos litigation, but only the first named defendant in the case caption is listed.

Schedule H includes Guarantees by various non-Debtor affiliates. The Debtors may not have identified all Guarantees embedded in the Debtors' executory contracts, unexpired leases, secured financings, debt instruments, and other such agreements. The Debtors reserve all rights to amend the Schedules to the extent that additional Guarantees are identified or such Guarantees are discovered to have expired or be unenforceable.

18. Limitation of Liability. The Debtors and their officers, employees, agents, attorneys, and financial advisors do not guarantee or warrant the accuracy, completeness, or currentness of the data that is provided herein and shall not be liable for any loss or injury arising out of or caused, in whole or in part, by the acts, errors, or omissions, whether negligent or otherwise, in procuring, compiling, collecting, interpreting, reporting, communicating, or delivering the information contained herein. The Debtors and their officers, employees, agents, attorneys, and financial advisors expressly do not undertake any obligation to update, modify, revise, or re-categorize the information provided herein or to notify any third party should the information be updated, modified, revised or re-categorized. In no event shall the Debtors or their officers, employees, agents, attorneys, and financial advisors be liable to any third party for any direct, indirect, incidental, consequential, or special damages (including, but not limited to, damages arising from the disallowance of a potential claim against the Debtors or damages to business reputation, lost business, or lost profits), whether foreseeable or not and however caused.

B6 Summary (Official Form 6 - Summary) (12/07)
UNITED STATES BANKRUPTCY COURT
District of Delaware

In re: Escanaba Paper Company

Case No. 11-12813 (KG)

Chapter 11

SUMMARY OF SCHEDULES

Indicate as to each schedule whether that schedule is attached and state the number of pages in each. Report the totals from Schedules A, B, D, E, F, I, and J in the boxes provided. Add the amounts from Schedules A and B to determine the total amount of the debtor's assets. Add the amounts of all claims from Schedules D, E, and F to determine the total amount of the debtor's liabilities. Individual debtors also must complete the "Statistical Summary of Certain Liabilities and Related Data" if they file a case under chapter 7, 11, or 13.

Name of Schedule	Attached (YES/NO)	No. of Sheets	Assets	Liabilities	Other	
A - Real Property	YES	1	\$41,296,494.62			
B - Personal Property	YES	15	\$339,158,777.22			
C - Property Claimed as Exempt	NO	N/A				
D - Creditors Holding Secured Claims	YES	5				\$2,795,108,512.24
E - Creditors Holding Unsecured Priority Claims (Total of Claims on Schedule E)	YES	4				\$0.00
F - Creditors Holding Unsecured Nonpriority Claims	YES	8				\$525,990,181.71
G - Executory Contracts and Unexpired Leases	YES	2				
H - Codebtors	YES	11				
I - Current Income of Individual Debtor(s)	NO	N/A				
J - Current Expenditures of Individual Debtor(s)	NO	N/A				
TOTAL		46	\$380,455,271.84	\$3,321,098,693.95		

In re: **Escanaba Paper Company**Case No. **11-12813 (KG)****SCHEDULE A - REAL PROPERTY**

Except as directed below, list all real property in which the debtor has any legal, equitable, or future interest, including all property owned as a co-tenant, community property, or in which the debtor has a life estate. Include any property in which the debtor holds rights and powers exercisable for the debtor's own benefit. If the debtor is married, state whether the husband, wife, both, or the marital community own the property by placing an "H," "W," "J," or "C" in the column labeled "HWJC." If the debtor holds no interest in real property, write "None" under "Description and Location of Property."

Do not include interests in executory contracts and unexpired leases on this schedule. List them in Schedule G - Executory Contracts and Unexpired Leases.

If an entity claims to have a lien or hold a secured interest in any property, state the amount of the secured claim. See Schedule D. If no entity claims to hold a secured interest in the property, write "None" in the column labeled "Amount of Secured Claim."

If the debtor is an individual or if a joint petition is filed, state the amount of any exemption claimed in the property only in Schedule C - Property Claimed as Exempt.

DESCRIPTION AND LOCATION OF PROPERTY	NATURE OF DEBTOR'S INTEREST IN PROPERTY	H W J C	CURRENT VALUE OF DEBTOR'S INTEREST IN PROPERTY, WITHOUT DEDUCTING ANY SECURED CLAIM OR EXEMPTION	AMOUNT OF SECURED CLAIM OR MORTGAGE
Buildings 7100 County Road 426 Escanaba, MI 49829	Mill buildings and associated support structures		\$24,757,493.07	Unknown
Land and Improvements 7100 County Road 426 Escanaba, MI 49829	Mill location		\$16,539,001.55	Unknown
Total			\$41,296,494.62	

(Report total also on Summary of Schedules.)

In re: **Escanaba Paper Company**Case No. **11-12813 (KG)****SCHEDULE B - PERSONAL PROPERTY**

Except as directed below, list all personal property of the debtor of whatever kind. If the debtor has no property in one or more of the categories, place an "X" in the appropriate position in the column labeled "None". If additional space is needed in any category, attach a separate sheet properly identified with the case name, case number, and the number of the category. If the debtor is married, state whether the husband, wife, both, or the marital community own the property by placing an "H," "W," "J," or "C" in the column labeled "HWJC." If the debtor is an individual or a joint petition is filed, state the amount of any exemptions claimed only in Schedule C - Property Claimed as Exempt.

Do not list interests in executory contracts and unexpired leases on this schedule. List them in Schedule G - Executory Contracts and Unexpired Leases.

If the property is being held for the debtor by someone else, state that person's name and address under "Description and Location of Property." If the property is being held for a minor child, simply state the child's initials and the name and address of the child's parent or guardian, such as "A.B., a minor child, by John Doe, guardian." Do not disclose the child's name. See, 11 U.S.C. §112 and Fed. R. Bankr. P. 1007 (m).

TYPE OF PROPERTY	NONE	DESCRIPTION AND LOCATION OF PROPERTY	H W J C	CURRENT VALUE OF DEBTOR'S INTEREST IN PROPERTY, WITHOUT DEDUCTING ANY SECURED CLAIM OR EXEMPTION
1. Cash on hand.	X			
2. Checking, savings or other financial accounts, certificates of deposit or shares in banks, savings and loan, thrift, building and loan, and homestead associations, or credit unions, brokerage houses, or cooperatives.		Checking Account Peninsula Federal Credit Union 301 N. 30th Street Escanaba, MI 49829 Account No. 10363		\$3,834.79 ⁽¹⁾

Subtotal (Total on this page)

\$3,834.79

Footnote:

(1) Certain of the Debtors' bank accounts contain Canadian dollars. Those accounts have been converted to US dollars for presentation purposes on this schedule.

In re: **Escanaba Paper Company**Case No. **11-12813 (KG)****SCHEDULE B - PERSONAL PROPERTY**

(Continuation Sheet)

TYPE OF PROPERTY	NONE	DESCRIPTION AND LOCATION OF PROPERTY	H W J C	CURRENT VALUE OF DEBTOR'S INTEREST IN PROPERTY, WITHOUT DEDUCTING ANY SECURED CLAIM OR EXEMPTION
3. Security deposits with public utilities, telephone companies, landlords, and others.	X			
4. Household goods and furnishings, including audio, video, and computer equipment.	X			
5. Books; pictures and other art objects; antiques; stamp, coin, record, tape, compact disc, and other collections or collectibles.	X			

Subtotal (Total on this page)

\$0.00

In re: Escanaba Paper Company

Case No. 11-12813 (KG)

SCHEDULE B - PERSONAL PROPERTY

(Continuation Sheet)

TYPE OF PROPERTY	NONE	DESCRIPTION AND LOCATION OF PROPERTY	H W J C	CURRENT VALUE OF DEBTOR'S INTEREST IN PROPERTY, WITHOUT DEDUCTING ANY SECURED CLAIM OR EXEMPTION
6. Wearing apparel.	X			
7. Furs and jewelry.	X			
8. Firearms and sports, photographic, and other hobby equipment	X			

Subtotal (Total on this page)

\$0.00

In re: **Escanaba Paper Company**

Case No. 11-12813 (KG)

SCHEDULE B - PERSONAL PROPERTY

(Continuation Sheet)

TYPE OF PROPERTY	NONE	DESCRIPTION AND LOCATION OF PROPERTY	H W J C	CURRENT VALUE OF DEBTOR'S INTEREST IN PROPERTY, WITHOUT DEDUCTING ANY SECURED CLAIM OR EXEMPTION
9. Interests in insurance policies. Name insurance company of each policy and itemize surrender or refund value of each.	X			
10. Annuities. Itemize and name each issuer.	X			
11. Interests in an education IRA as defined in 26 U.S.C. § 530(b)(1) or under a qualified State tuition plan as defined in 26 U.S.C. § 529(b)(1). Give particulars. (File separately the record(s) of any such interest(s). 11 U.S.C. § 521(c).)	X			

Subtotal (Total on this page)

\$0.00

In re: Escanaba Paper Company

Case No. 11-12813 (KG)

SCHEDULE B - PERSONAL PROPERTY

(Continuation Sheet)

TYPE OF PROPERTY	NONE	DESCRIPTION AND LOCATION OF PROPERTY	H W J C	CURRENT VALUE OF DEBTOR'S INTEREST IN PROPERTY, WITHOUT DEDUCTING ANY SECURED CLAIM OR EXEMPTION
12. Interests in IRA, ERISA, Keogh, or other pension or profit sharing plans. Give particulars.	X			
13. Stock and interests in incorporated and unincorporated businesses. Itemize.	X			
14. Interests in partnerships or joint ventures. Itemize.	X			

Subtotal (Total on this page)

\$0.00

In re: Escanaba Paper Company

Case No. 11-12813 (KG)

SCHEDULE B - PERSONAL PROPERTY

(Continuation Sheet)

TYPE OF PROPERTY	NONE	DESCRIPTION AND LOCATION OF PROPERTY	H W J C	CURRENT VALUE OF DEBTOR'S INTEREST IN PROPERTY, WITHOUT DEDUCTING ANY SECURED CLAIM OR EXEMPTION
15. Government and corporate bonds and other negotiable and nonnegotiable instruments.	X			
16. Accounts Receivable.		See Attached Exhibit Schedule B16		\$1,294,721.25
17. Alimony, maintenance, support, and property settlements to which the debtor is or may be entitled. Give particulars.	X			

Subtotal (Total on this page)

\$1,294,721.25

In re: Escanaba Paper Company

Case No. 11-12813 (KG)

SCHEDULE B - PERSONAL PROPERTY

(Continuation Sheet)

TYPE OF PROPERTY	NONE	DESCRIPTION AND LOCATION OF PROPERTY	H W J C	CURRENT VALUE OF DEBTOR'S INTEREST IN PROPERTY, WITHOUT DEDUCTING ANY SECURED CLAIM OR EXEMPTION
18. Other liquidated debts owed to debtor including tax refunds. Give particulars.	X			
19. Equitable or future interests, life estates, and rights or powers exercisable for the benefit of the debtor other than those listed in Schedule A – Real Property.	X			
20. Contingent and noncontingent interests in estate of a decedent, death benefit plan, life insurance policy, or trust.	X			

Subtotal (Total on this page)

\$0.00

In re: Escanaba Paper Company

Case No. 11-12813 (KG)

SCHEDULE B - PERSONAL PROPERTY

(Continuation Sheet)

TYPE OF PROPERTY	NONE	DESCRIPTION AND LOCATION OF PROPERTY	H W J C	CURRENT VALUE OF DEBTOR'S INTEREST IN PROPERTY, WITHOUT DEDUCTING ANY SECURED CLAIM OR EXEMPTION
21. Other contingent and unliquidated claims of every nature, including tax refunds, counterclaims of the debtor, and rights to setoff claims. Give estimated value of each.	X			
22. Patents, copyrights, and other intellectual property. Give particulars.	X			
23. Licenses, franchises, and other general intangibles. Give particulars.		Purchased software net of amortization		\$18,546.98

Subtotal (Total on this page)

\$18,546.98

In re: Escanaba Paper Company

Case No. 11-12813 (KG)

SCHEDULE B - PERSONAL PROPERTY

(Continuation Sheet)

TYPE OF PROPERTY	NONE	DESCRIPTION AND LOCATION OF PROPERTY	H W J C	CURRENT VALUE OF DEBTOR'S INTEREST IN PROPERTY, WITHOUT DEDUCTING ANY SECURED CLAIM OR EXEMPTION
24. Customer lists or other compilations containing personally identifiable information (as defined in 11 U.S.C. § 101(41A)) provided to the debtor by individuals in connection with obtaining a product or service from the debtor primarily for personal, family, or household purposes.	X			
25. Automobiles, trucks, trailers, and other vehicles and accessories. (2)	X			
26. Boats, motors, and accessories.	X			

Subtotal (Total on this page)

\$0.00

Footnote:

(2) The Debtors do not segregate automobiles, trucks, trailers, and other vehicles in their accounting records. These assets are included in Schedule B29, Machinery, Fixtures, Equipment and Supplies.

In re: Escanaba Paper Company

Case No. 11-12813 (KG)

SCHEDULE B - PERSONAL PROPERTY

(Continuation Sheet)

TYPE OF PROPERTY	NONE	DESCRIPTION AND LOCATION OF PROPERTY	H W J C	CURRENT VALUE OF DEBTOR'S INTEREST IN PROPERTY, WITHOUT DEDUCTING ANY SECURED CLAIM OR EXEMPTION
27. Aircraft and accessories.	X			
28. Office equipment, furnishings, and supplies.		Located at the mill offices and facilities 7100 County Road 426 M.5 Road Escanaba, MI 49829		\$1,288,906.48
29. Machinery, fixtures, equipment, and supplies used in business.		Located at the mill offices and facilities 7100 County Road 426 M.5 Road Escanaba, MI 49829		\$301,722,065.72

Subtotal (Total on this page)

\$303,010,972.20

In re: Escanaba Paper Company

Case No. 11-12813 (KG)

SCHEDULE B - PERSONAL PROPERTY

(Continuation Sheet)

TYPE OF PROPERTY	NONE	DESCRIPTION AND LOCATION OF PROPERTY	H W J C	CURRENT VALUE OF DEBTOR'S INTEREST IN PROPERTY, WITHOUT DEDUCTING ANY SECURED CLAIM OR EXEMPTION
30. Inventory.		See Attached Exhibit Schedule B30		\$33,194,090.65
31. Animals.	X			
32. Crops - growing or harvested. Give particulars.	X			

Subtotal (Total on this page)

\$33,194,090.65

In re: Escanaba Paper Company

Case No. 11-12813 (KG)

SCHEDULE B - PERSONAL PROPERTY

(Continuation Sheet)

TYPE OF PROPERTY	NONE	DESCRIPTION AND LOCATION OF PROPERTY	H W J C	CURRENT VALUE OF DEBTOR'S INTEREST IN PROPERTY, WITHOUT DEDUCTING ANY SECURED CLAIM OR EXEMPTION
33. Farming equipment and implements.	X			
34. Farm supplies, chemicals, and feed.	X			
35. Other personal property of any kind not already listed. Itemize.		Prepaid gas, maintenance agreements, insurance, air quality fees, perpetual care account, prepaid raw materials and other 7100 County Road 426 M.5 Road Escanaba, MI 49829-0757		\$1,633,981.60

Subtotal (Total on this page)

\$1,633,981.60

In re: Escanaba Paper Company

Case No. 11-12813 (KG)

SCHEDULE B - PERSONAL PROPERTY

(Continuation Sheet)

TYPE OF PROPERTY	NONE	DESCRIPTION AND LOCATION OF PROPERTY	H W J C	CURRENT VALUE OF DEBTOR'S INTEREST IN PROPERTY, WITHOUT DEDUCTING ANY SECURED CLAIM OR EXEMPTION
35. Other personal property of any kind not already listed. Itemize.		Stumpage net of depletion 7100 County Road 426 M.5 Road Escanaba, MI 49829-0757		\$2,629.75
Subtotal (Total on this page)				\$2,629.75
Total				\$339,158,777.22

(Include amounts from any continuation
sheets attached. Report total also on
Summary of Schedules.)

In re: Escanaba Paper Company
Case No. 11-12813
Exhibit to Schedule B16
Personal Property - Accounts Receivable

DESCRIPTION	RECEIVABLE BALANCE	FOOTNOTES
DEBIT BALANCES FROM ACCOUNTS PAYABLE	\$ 5,735.57	
INTERCOMPANY RECEIVABLE FROM LUKE PAPER COMPANY	\$ 366,750.39	(1)
TRADE ACCOUNTS RECEIVABLE	\$ 99,215.06	
WORKERS' COMPENSATION REIMBURSEMENT FOR PAYMENTS IN EXCESS OF STOP LOSS LIMITATION AND MISCELLANEOUS	\$ 823,020.23	
TOTAL:		\$ 1,294,721.25

FOOTNOTES FOR INTERCOMPANY ACCOUNTS:

(1) THE INTERCOMPANY ENTRIES CONTAINED IN SCHEDULE B16 REPRESENT THE NET RECEIVABLE BALANCE OF ALL TRANSACTIONS BETWEEN DEBTOR AFFILIATES AS OF 9/6/2011. INTERCOMPANY BALANCES ARE NOT ROUTINELY SETTLED BY THE DEBTORS.

In re: Escanaba Paper Company

Case No. 11-12813

Exhibit to Schedule B30

Personal Property - Inventory

Description	Net Book Value
RAW MATERIALS	\$11,462,687.32
WORK IN PROGRESS	\$1,782,435.92
WAREHOUSE PARTS & MATERIALS	\$19,948,967.41
TOTAL:	\$33,194,090.65

In re: Escanaba Paper Company

Case No. 11-12813 (KG)

SCHEDULE D - CREDITORS HOLDING SECURED CLAIMS

State the name, mailing address, including zip code, and last four digits of any account number of all entities holding claims secured by property of the debtor as of the date of filing of the petition. The complete account number of any account the debtor has with the creditor is useful to the trustee and the creditor and may be provided if the debtor chooses to do so. List creditors holding all types of secured interests such as judgment liens, garnishments, statutory liens, mortgages, deeds of trust, and other security interests.

List creditors in alphabetical order to the extent practicable. If a minor child is the creditor, state the child's initials and the name and address of the child's parent or guardian, such as "A.B., a minor child, by John Doe, guardian." Do not disclose the child's name. See, 11 U.S.C. § 112 and Fed. R. Bankr. P. 1007(m). If all secured creditors will not fit on this page, use the continuation sheet provided.

If any entity other than a spouse in a joint case may be jointly liable on a claim, place an "X" in the column labeled "Codebtor," include the entity on the appropriate schedule of creditors, and complete Schedule H – Codebtors. If a joint petition is filed, state whether the husband, wife, both of them, or the marital community may be liable on each claim by placing an "H," "W," "J," or "C" in the column labeled "HWJC."

If the claim is contingent, place an "X" in the column labeled "Contingent." If the claim is unliquidated, place an "X" in the column labeled "Unliquidated." If the claim is disputed, place an "X" in the column labeled "Disputed." (You may need to place an "X" in more than one of these three columns.)

Total the columns labeled "Amount of Claim Without Deducting Collateral" and "Unsecured Portion, if Any" in the boxes labeled "Total(s)" on the last sheet of the completed schedule. Report the total from the column labeled "Amount of Claim Without Deducting Value of Collateral" also on the Summary of Schedules and, if the debtor is an individual with primarily consumer debts, report the total from the column labeled "Unsecured Portion, if Any" on the Statistical Summary of Certain Liabilities and Related Data.

☐ Check this box if debtor has no creditors holding secured claims to report on this Schedule D.

CREDITOR'S NAME AND MAILING ADDRESS, INCLUDING ZIP CODE, AND AN ACCOUNT NUMBER (See Instructions Above.)	C O D E B T O R	H W J C	DATE CLAIM WAS INCURRED, NATURE OF LIEN, AND DESCRIPTION AND VALUE OF PROPERTY SUBJECT TO LIEN	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	AMOUNT OF CLAIM WITHOUT DEDUCTING VALUE OF COLLATERAL	UNSECURED PORTION, IF ANY
Airtek Construction, Inc. Gavin F. McDaniel 800 King Street Plaza Level Wilmington, DE 19801	X		9/21/2011 Mechanics Lien Docket 179	X	X	X	\$553,338.12	Unknown

Subtotal(s) (Total(s) on this page)

\$553,338.12**\$0.00**

In re: Escanaba Paper Company

Case No. 11-12813 (KG)

SCHEDULE D - CREDITORS HOLDING SECURED CLAIMS

(Continuation Sheet)

CREDITOR'S NAME AND MAILING ADDRESS, INCLUDING ZIP CODE, AND AN ACCOUNT NUMBER (See Instructions Above.)	C O D E	H W J C	DATE CLAIM WAS INCURRED, NATURE OF LIEN, AND DESCRIPTION AND VALUE OF PROPERTY SUBJECT TO LIEN	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	AMOUNT OF CLAIM WITHOUT DEDUCTING VALUE OF COLLATERAL	UNSECURED PORTION, IF ANY
Airtek Construction, Inc. Gavin F. McDaniel 800 King Street Plaza Level Wilmington, DE 19801	X		9/21/2011 Mechanics Lien Docket 179	X	X	X	\$8,407.20	Unknown
Bacco Construction Company John T Gregg, Esq Barnes & Thornburg LLP 171 Monroe Avenue, NW, Suite 1000 Grand Rapids, MI 49503	X		9/16/2011 Mechanics Lien Docket 152	X	X	X	\$686,674.50	Unknown

Subtotal(s) (Total(s) on this page)

\$695,081.70

\$0.00

In re: Escanaba Paper Company

Case No. 11-12813 (KG)

SCHEDULE D - CREDITORS HOLDING SECURED CLAIMS

(Continuation Sheet)

CREDITOR'S NAME AND MAILING ADDRESS, INCLUDING ZIP CODE, AND AN ACCOUNT NUMBER (See Instructions Above.)	C O D E B T O R	H W J C	DATE CLAIM WAS INCURRED, NATURE OF LIEN, AND DESCRIPTION AND VALUE OF PROPERTY SUBJECT TO LIEN	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	AMOUNT OF CLAIM WITHOUT DEDUCTING VALUE OF COLLATERAL	UNSECURED PORTION, IF ANY
G L & V USA Inc 141 Burke Street Nashua, NH 03060			Various Dates Mechanics Lien	X	X	X	\$83,873.56	Unknown
G. Anderson Excavating, Inc. Butch, Quinn, Roseburg, Jardis, Burkhard, Lewandowski & Miller P.C. 816 Ludington Street PO Box 888 Escanaba, MI 49829-0888			Various Dates Mechanics Lien	X	X	X	\$37,385.00	Unknown

Subtotal(s) (Total(s) on this page)

\$121,258.56

\$0.00

In re: Escanaba Paper Company

Case No. 11-12813 (KG)

SCHEDULE D - CREDITORS HOLDING SECURED CLAIMS

(Continuation Sheet)

CREDITOR'S NAME AND MAILING ADDRESS, INCLUDING ZIP CODE, AND AN ACCOUNT NUMBER (See Instructions Above.)	C O D E B T O R	H W J C	DATE CLAIM WAS INCURRED, NATURE OF LIEN, AND DESCRIPTION AND VALUE OF PROPERTY SUBJECT TO LIEN	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	AMOUNT OF CLAIM WITHOUT DEDUCTING VALUE OF COLLATERAL	UNSECURED PORTION, IF ANY
The Bank of New York Mellon James Briggs 101 Barclay Street Floor 8W New York, NY 10286	X		Guarantor under 11.375% Senior Secured Notes Due 2014	X			\$1,733,176,567.70 ⁽¹⁾	Unknown
Trane US Inc. Robert Roers 3600 Pammel Creek Road LaCrosse, WI 54601	X		9/29/2011 Notice of Furnishing	X	X	X	\$246,426.68	Unknown

Subtotal(s) (Total(s) on this page)

\$1,733,422,994.38**\$0.00**

Footnote:

(1) Net of Original Issue Discount.

In re: Escanaba Paper Company

Case No. 11-12813 (KG)

SCHEDULE D - CREDITORS HOLDING SECURED CLAIMS

(Continuation Sheet)

CREDITOR'S NAME AND MAILING ADDRESS, INCLUDING ZIP CODE, AND AN ACCOUNT NUMBER (See Instructions Above.)	C O D E B T O R	H W J C	DATE CLAIM WAS INCURRED, NATURE OF LIEN, AND DESCRIPTION AND VALUE OF PROPERTY SUBJECT TO LIEN	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	AMOUNT OF CLAIM WITHOUT DEDUCTING VALUE OF COLLATERAL	UNSECURED PORTION, IF ANY
Wilmington Trust, National Association, as Successor Trustee Patrick J. Healy Rodney Square North 1100 North Market Street Wilmington, DE 19890-1600	X		Guarantor under 10% Senior Secured Notes Due 2012	X			\$833,811,801.04 ⁽²⁾	Unknown
Wilmington Trust, National Association, as Successor Trustee Patrick J. Healy Rodney Square North 1100 North Market Street Wilmington, DE 19890-1600	X		Guarantor under Floating Rate Senior Secured Notes Due 2012	X			\$226,504,038.44	Unknown
Subtotal(s) (Total(s) on this page)							\$1,060,315,839.48	\$0.00
Total(s) (Use only on last page)							\$2,795,108,512.24	\$0.00

(Report also on Summary of Schedules)

(If applicable, report also on Statistical Summary of Certain Liabilities and Related Data)

Footnote:

(2) Net of Original Issue Discount.

In re: Escanaba Paper Company

Case No. 11-12813 (KG)

SCHEDULE E - CREDITORS HOLDING UNSECURED PRIORITY CLAIMS

A complete list of claims entitled to priority, listed separately by type of priority, is to be set forth on the sheets provided. Only holders of unsecured claims entitled to priority should be listed in this schedule. In the boxes provided on the attached sheets, state the name, mailing address, including zip code, and last four digits of the account number, if any, of all entities holding priority claims against the debtor or the property of the debtor, as of the date of the filing of the petition. Use a separate continuation sheet for each type of priority and label each with the type of priority.

The complete account number of any account the debtor has with the creditor is useful to the trustee and the creditor and may be provided if the debtor chooses to do so. If a minor child is a creditor, state the child's initials and the name and address of the child's parent or guardian, such as "A.B., a minor child, by John Doe, guardian." Do not disclose the child's name. See, 11 U.S.C. § 112 and Fed. R. Bankr. P. 1007(m).

If any entity other than a spouse in a joint case may be jointly liable on a claim, place an "X" in the column labeled "Codebtor," include the entity on the appropriate schedule of creditors, and complete Schedule H-Codebtors. If a joint petition is filed, state whether the husband, wife, both of them, or the marital community may be liable on each claim by placing an "H," "W," "J," or "C" in the column labeled "HWJC." If the claim is contingent, place an "X" in the column labeled "Contingent." If the claim is unliquidated, place an "X" in the column labeled "Unliquidated." If the claim is disputed, place an "X" in the column labeled "Disputed." (You may need to place an "X" in more than one of these three columns.)

Report the total of claims listed on each sheet in the box labeled "Subtotals" on each sheet. Report the total of all claims listed on this Schedule E in the box labeled "Total" on the last sheet of the completed schedule. Report this total also on the Summary of Schedules.

Report the total of amounts entitled to priority listed on each sheet in the box labeled "Subtotals" on each sheet. Report the total of all amounts entitled to priority listed on this Schedule E in the box labeled "Totals" on the last sheet of the completed schedule. Individual debtors with primarily consumer debts report this total also on the Statistical Summary of Certain Liabilities and Related Data.

Report the total of amounts not entitled to priority listed on each sheet in the box labeled "Subtotals" on each sheet. Report the total of all amounts not entitled to priority listed on this Schedule E in the box labeled "Totals" on the last sheet of the completed schedule. Individual debtors with primarily consumer debts report this total also on the Statistical Summary of Certain Liabilities and Related Data.

☐ Check this box if debtor has no creditors holding unsecured priority claims to report on this Schedule E.

TYPES OF PRIORITY CLAIM (Check the appropriate box(es) below if claims in that category are listed on the attached sheets)

☐ **Domestic Support Obligations**

Claims for domestic support that are owed to or recoverable by a spouse, former spouse, or child of the debtor, or the parent, legal guardian, or responsible relative of such a child, or a governmental unit to whom such a domestic support claim has been assigned to the extent provided in 11 U.S.C. § 507(a)(1).

☐ **Extensions of credit in an involuntary case**

Claims arising in the ordinary course of the debtor's business or financial affairs after the commencement of the case but before the earlier of the appointment of a trustee or the order for relief. 11 U.S.C. § 507(a)(3).

☐ **Wages, salaries, and commissions**

Wages, salaries, and commissions, including vacation, severance, and sick leave pay owing to employees and commissions owing to qualifying independent sales representatives up to \$11,725* per person earned within 180 days immediately preceding the filing of the original petition, or the cessation of business, whichever occurred first, to the extent provided in 11 U.S.C. § 507(a)(4).

☐ **Contributions to employee benefit plans**

Money owed to employee benefit plans for services rendered within 180 days immediately preceding the filing of the original petition, or the cessation of business, whichever occurred first, to the extent provided in 11 U.S.C. § 507(a)(5).

**Amounts are subject to adjustment on 4/01/13, and every three years thereafter with respect to cases commenced on or after the date of adjustment.*

In re: Escanaba Paper Company

Case No. 11-12813 (KG)

☐ **Certain farmers and fishermen**

Claims of certain farmers and fishermen, up to \$5,775* per farmer or fisherman, against the debtor, as provided in 11 U.S.C. § 507(a)(6).

☐ **Deposits by individuals**

Claims of individuals up to \$2,600* for deposits for the purchase, lease, or rental of property or services for personal, family, or household use, that were not delivered or provided. 11 U.S.C. § 507(a)(7).

☒ **Taxes and Certain Other Debts Owed to Governmental Units**

Taxes, customs duties, and penalties owing to federal, state, and local governmental units as set forth in 11 U.S.C. § 507(a)(8).

☐ **Commitments to Maintain the Capital of an Insured Depository Institution**

Claims based on commitments to the FDIC, RTC, Director of the Office of Thrift Supervision, Comptroller of the Currency, or Board of Governors of the Federal Reserve System, or their predecessors or successors, to maintain the capital of an insured depository institution. 11 U.S.C. § 507 (a)(9).

☐ **Claims for Death or Personal Injury While Debtor Was Intoxicated**

Claims for death or personal injury resulting from the operation of a motor vehicle or vessel while the debtor was intoxicated from using alcohol, a drug, or another substance. 11 U.S.C. § 507 (a)(10).

**Amounts are subject to adjustment on 4/01/13, and every three years thereafter with respect to cases commenced on or after the date of adjustment.*

In re: Escanaba Paper Company

Case No. 11-12813 (KG)

SCHEDULE E - CREDITORS HOLDING UNSECURED PRIORITY CLAIMS

(Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS, INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See Instructions Above.)	C O D E B T O R	H W J C	DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	AMOUNT OF CLAIM	AMOUNT ENTITLED TO PRIORITY	AMOUNT NOT ENTITLED TO PRIORITY, IF ANY
See Attached Exhibit Schedule E				X	X	X	Unknown	Unknown	Unknown
Subtotals (Totals on this page):							\$0.00	\$0.00	\$0.00
Total: (Report also on the Summary of Schedules)							\$0.00		
Totals: (Report also on the Statistical Summary of Certain Liabilities Related Data)								\$0.00	\$0.00

In re: Escanaba Paper Company
Case No. 11-12813
Exhibit to Schedule E
Creditors Holding Unsecured Priority Claims

Creditor's Name	Address 1	Address 2	Address 3	City	State	Zip	Country	Creditor	Date claim was incurred and consideration for claim	Contingent	Unliquidated	Disputed	Total amount of claim	Amount entitled to priority	Amount not entitled to priority, if any
ARIZONA DEPARTMENT OF REVENUE	PO BOX 29079	1600 W. MONROE		PHOENIX	AZ	85007			FRANCHISE TAX	X	X	X	UNKNOWN	UNKNOWN	UNKNOWN
CALIFORNIA FRANCHISE TAX BOARD	PO BOX 942857	15001 11ST STREET, 3RD FLOOR		SACRAMENTO	CA	95814			FRANCHISE TAX	X	X	X	UNKNOWN	UNKNOWN	UNKNOWN
CITY OF TROY	500 W BIG BEAVER RD.			TROY	MI	48064			PROPERTY TAX	X	X	X	UNKNOWN	UNKNOWN	UNKNOWN
CORNELL TOWNSHIP TREASURER	2721 HUNTERS BK 28.5 LN.			CORNELL	MI	49818			PROPERTY TAX	X	X	X	UNKNOWN	UNKNOWN	UNKNOWN
ESCANABA TOWNSHIP TREASURER	8578 J RD.			CORNELL	MI	49818			PROPERTY TAX	X	X	X	UNKNOWN	UNKNOWN	UNKNOWN
ILLINOIS DEPARTMENT OF REVENUE	PO BOX 18008	207 STATE HOUSE STREET		SPRINGFIELD	IL	62706			FRANCHISE TAX	X	X	X	UNKNOWN	UNKNOWN	UNKNOWN
KANSAS DEPARTMENT OF REVENUE	CORPORATE INCOME TAX	915 SW HARRISON STREET		TOPEKA	KS	66699-4000			FRANCHISE TAX	X	X	X	UNKNOWN	UNKNOWN	UNKNOWN
L'ANSE AREA SCHOOL	201 N 4TH ST.			L'ANSE	MI	49946			PROPERTY TAX	X	X	X	UNKNOWN	UNKNOWN	UNKNOWN
MAINE REVENUE SERVICES	PO BOX 9114	624 STATE HOUSE STATION		AUGUSTA	ME	04333-0101			FRANCHISE TAX	X	X	X	UNKNOWN	UNKNOWN	UNKNOWN
MEYER TOWNSHIP TREASURER	PO BOX 185	5480 W FIRST STREET		HERMANSVILLE	MI	48847			PROPERTY TAX	X	X	X	UNKNOWN	UNKNOWN	UNKNOWN
MICHIGAN DEPARTMENT OF TREASURY	TREASURY BLDG.	430 W. ALLEGAN ST.		LANSING	MI	48922			USE TAX	X	X	X	UNKNOWN	UNKNOWN	UNKNOWN
MICHIGAN DEPARTMENT OF TREASURY	PO BOX 30783	7150 HARRIS DRIVE		LANSING	MI	48909			FRANCHISE TAX	X	X	X	UNKNOWN	UNKNOWN	UNKNOWN
MINNESOTA REVENUE	MAIL STATION			ST. PAUL	MN	55145-1250			FRANCHISE TAX	X	X	X	UNKNOWN	UNKNOWN	UNKNOWN
MONTANA DEPARTMENT OF REVENUE	PO BOX 8021	125 N ROBERTS		HELENA	MT	59601			FRANCHISE TAX	X	X	X	UNKNOWN	UNKNOWN	UNKNOWN
NEBRASKA DEPARTMENT OF REVENUE	PO BOX 94818	NE STATE OFFICE BUILDING 301 CENTENNIAL MALL SOUTH, 2ND FLOOR		LINCOLN	NE	68509-4818			FRANCHISE TAX	X	X	X	UNKNOWN	UNKNOWN	UNKNOWN
NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION	PO BOX 637	108 PLEASANT STREET		CONCORD	NH	03301-4898			FRANCHISE TAX	X	X	X	UNKNOWN	UNKNOWN	UNKNOWN
NEW YORK CITY DEPARTMENT OF FINANCE	GENERAL CORPORATION TAX	301 CENTENNIAL MALL SOUTH, 2ND FLOOR		KINGSTON	NY	12402-5050			FRANCHISE TAX	X	X	X	UNKNOWN	UNKNOWN	UNKNOWN
NEW YORK STATE CORPORATION TAX	PROCESSING UNIT	WA HARRIMAN STATE CAMPUS		ALBANY	NY	12227			FRANCHISE TAX	X	X	X	UNKNOWN	UNKNOWN	UNKNOWN
NORTH DAKOTA OFFICE OF STATE TAX COMMISSIONER	600 E. BOULEVARD AVE., DEPT 127			BISMARCK	ND	58505-0599			FRANCHISE TAX	X	X	X	UNKNOWN	UNKNOWN	UNKNOWN
OREGON DEPARTMENT OF REVENUE	PO BOX 14790	955 CENTER STREET NE		SALEM	OR	97301-2555			FRANCHISE TAX	X	X	X	UNKNOWN	UNKNOWN	UNKNOWN
TEXAS COMPTROLLER OF PUBLIC ACCOUNTS	PO BOX 149348	LYNDON B. JOHNSON STATE OFFICE BUILDING, 111 EAST 17TH STREET		AUSTIN	TX	78774			FRANCHISE TAX	X	X	X	UNKNOWN	UNKNOWN	UNKNOWN
TROUT LAKE TOWNSHIP TREASURER	PO BOX 64	22784 S. CHRISDALE DRIVE		TROUT LAKE	MI	49793			PROPERTY TAX	X	X	X	UNKNOWN	UNKNOWN	UNKNOWN
UTAH STATE TAX COMMISSION	210 N 1950 W			SALT LAKE CITY	UT	84134-0300			FRANCHISE TAX	X	X	X	UNKNOWN	UNKNOWN	UNKNOWN
VERMONT DEPARTMENT OF TAXES	133 STATE STREET			MONTPELIER	VT	05633-1401			FRANCHISE TAX	X	X	X	UNKNOWN	UNKNOWN	UNKNOWN
VIRGINIA DEPARTMENT OF TAXATION	PO BOX 1500	5810 KINGSTOWNE CENTER DR		RICHMOND	VA	22315			FRANCHISE TAX	X	X	X	UNKNOWN	UNKNOWN	UNKNOWN
WELLS TOWNSHIP TREASURER	6436 N 8TH STREET			WELLS	MI	48894			PROPERTY TAX	X	X	X	UNKNOWN	UNKNOWN	UNKNOWN
WEST VIRGINIA STATE TAX DEPARTMENT	INTERNAL AUDITING DIVISION	CAPITOL BLDG. W-300		CHARLESTON	WV	25305			FRANCHISE TAX	X	X	X	UNKNOWN	UNKNOWN	UNKNOWN
WISCONSIN DEPARTMENT OF REVENUE	PO BOX 8908	125 S. WEBSTER STREET		MADISON	WI	53708			FRANCHISE TAX	X	X	X	UNKNOWN	UNKNOWN	UNKNOWN
TOTAL:													UNKNOWN	UNKNOWN	UNKNOWN

In re: Escanaba Paper Company

Case No. 11-12813 (KG)

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS

State the name, mailing address, including zip code, and last four digits of any account number, of all entities holding unsecured claims without priority against the debtor or the property of the debtor, as of the date of filing of the petition. The complete account number of any account the debtor has with the creditor is useful to the trustee and the creditor and may be provided if the debtor chooses to do so. If a minor child is a creditor, state the child's initials and the name and address of the child's parent or guardian, such as "A.B., a minor child, by John Doe, guardian." Do not disclose the child's name. See 11 U.S.C. § 112 and Fed. R. Bankr. P. 1007(m). Do not include claims listed in Schedules D and E. If all creditors will not fit on this page, use the continuation sheet provided.

If any entity other than a spouse in a joint case may be jointly liable on a claim, place an "X" in the column labeled "Codebtor," include the entity on the appropriate schedule of creditors, and complete Schedule H - Codebtors. If a joint petition is filed, state whether the husband, wife, both of them, or the marital community may be liable on each claim by placing an "H," "W," "J," or "C" in the column labeled "HWJC."

If the claim is contingent, place an "X" in the column labeled "Contingent." If the claim is unliquidated, place an "X" in the column labeled "Unliquidated." If the claim is disputed, place an "X" in the column labeled "Disputed." (You may need to place an "X" in more than one of these three columns.)

Report the total of all claims listed on this schedule in the box labeled "Total" on the last sheet of the completed schedule. Report this total also on the Summary of Schedules and, if the debtor is an individual with primarily consumer debts, report this total also on the Statistical Summary of Certain Liabilities and Related Data.

☐ Check this box if debtor has no creditors holding unsecured nonpriority claims to report on this Schedule F.

CREDITOR'S NAME, MAILING ADDRESS, INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See Instructions Above.)	C O D E B T O R	H W J C	DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	AMOUNT OF CLAIM
See Attached Exhibit Schedule F				X	X	X	\$525,990,181.71
Subtotal (Total on this page)							\$525,990,181.71
Total (Report also on Summary of Schedules and, if applicable, on the Statistical Summary of Certain Liabilities and Related Data.)							\$525,990,181.71

Creditor's Name	Address 1	Address 2	Address 3	Address 4	City	State	Zip	Country	Co-Debtor	Date claim was incurred and consideration for claim	Subject to setoffs	Contingent	Disputed	Total amount of claim
A. W. CHESTERION COMPANY	860 SALEM ST				GROVELAND	MA	01834-1507			TRADE CLAIM	N			\$22,824.33
ABB INC.	28601 EUCLEA AVE				WICKLIFFE	OH	44092-1832			TRADE CLAIM	N			\$44,687.10
ABBOTTFIELD INDUSTRIAL TRAINING INC.	10157 SW BARBER BLVD, STE 200C				PORTLAND	OR	97219			TRADE CLAIM	N			\$4,260.00
ABLE TECHNOLOGY & FIELD SERVICES	425 PLUMMER ST				WAUSAU	WI	54403			TRADE CLAIM	N			\$17,054.92
ACME SERVICE, INC.	2055 W. WICKARD ST				APPLETON	WI	54914			TRADE CLAIM	N			\$50,583.53
ACORN CONSTRUCTION, INC.	101 E 1ST, STE B				IRON MOUNTAIN	MI	49801-4719			TRADE CLAIM	N			\$2,641.09
ACUREN INSPECTION INC.	101 E 1ST, STE B				IRON MOUNTAIN	MI	49801-4719			TRADE CLAIM	N			\$1,233.40
ADT SECURITY SERVICES INC	2500 N LYNDALE				APPLETON	WI	54914			TRADE CLAIM	N			\$1,328.00
ADVANCED CONTROL TECHNOLOGY INC	2162 JOHNSON RD				ROCKVILLE	VA	23145-2213			TRADE CLAIM	N			\$34,500.00
ADVANCED INDUSTRIAL RESOURCES INC	3939 ROYAL DR NW, STE 224				KENNESAW	GA	30144			TRADE CLAIM	N			\$10,313.32
ADVANCED INDUSTRIAL SERVICES LLC	3338 OAK ST				HUDSONVILLE	MI	49428			TRADE CLAIM	N			\$11,700.00
AVERATION INDUSTRIES INTERNATIONAL, INC.	4100 HEAVEY RD				CHASKA	MN	55318-2353			TRADE CLAIM	N			\$7,500.00
BAERSON CONSTRUCTION, INC.	938 N LINCOLN RD				EMERSON	WI	48928-1158			TRADE CLAIM	N			\$7,834.32
AIRGAS, NORTH CENTRAL, INC.	700 HUDSON ST				GERMANTOWN	WI	53022-3134			TRADE CLAIM	N			\$6,091.32
AIRTEK CONSTRUCTION, INC.	W18N11300 WHITNEY DR				TROY	AL	36078			TRADE CLAIM	N			\$144,574.33
ALBANY INTERNATIONAL CORP.	253 TROY RD				RENNESLAER	NY	12144			TRADE CLAIM	N			\$49,032.23
ALBANY INTERNATIONAL ASSOCIATES, INC.	6TH ST				MENASHA	WI	54952-2702			TRADE CLAIM	N			\$14,149.48
ALLEGHENY INDUSTRIAL CORP.	311 PLUS PARK BLVD, STE 220				INSHVILLE	TN	37217-1025			TRADE CLAIM	N			\$6,984.37
ALLIED VALVE INC	301 E EVERGREEN DR				APPLETON	WI	54914			TRADE CLAIM	N			\$26,228.25
ALPHA NATURAL RESOURCES	1 ALPHA PL				IRON MOUNTAIN	MI	49801-4719			TRADE CLAIM	N			\$2,827.00
ALFA GROUP USA, CORP.	3352 128TH AVE				HOLLAND	MI	49424			TRADE CLAIM	N			\$231,554.87
ALSTOM POWER INC	1001 FRONTENAC ROAD				NAPERVILLE	IL	60563			TRADE CLAIM	N			\$570.00
AMERILLOY STEEL CORPORATION	200 GREAT POND DR				WINSTON	CT	06095			TRADE CLAIM	N			\$14,451.00
AMERICAN CONTROL'S INC.	7848 MERRIMAC AVE				MORTON GROVE	IL	60053-2709			TRADE CLAIM	N			\$17,872.00
AMERICAN STEELMARK COMPANY INC	20744 WHITLOCK ST				FARMINGTON HILLS	MI	48336-5168			TRADE CLAIM	N			\$37,176
AMERICAN LUMBER COMPANY	5724 N PULASKI RD				CHICAGO	IL	60648-8774			TRADE CLAIM	N			\$2,083.33
ANDERSON WATER CONDITIONING INC	10233 MAIN ST				WATERLOO	WI	48678			TRADE CLAIM	N			\$216.30
ANDRITZ (USA) INC.	860 FRONTAGE RD				PESHTIGO	WI	54157-1701			TRADE CLAIM	N			\$5,842.00
ANDRITZ FINANCE INC	201 ZIMA PARK RD				SPARTANBURG	SC	29304-6406			TRADE CLAIM	N			\$13,200.00
ANDRITZ LTEE	9560 SW HERMAN RD				TUALATIN	OR	97062-8080			TRADE CLAIM	N			\$9,495.00
ANITON-ROSS COMPANY	45 ROY BLVD				BRANTFORD	ON	N3R 7K1	CANADA		TRADE CLAIM	N			\$22.04
ANITON-ROSS COMPANY	5800 SW ANCTICOR SITE 100				APPLETON	WI	54914-5402			TRADE CLAIM	N			\$1,246.51
APPLETON COMPRESSOR SERVICE & SUPPLY, INC.	850 VALLEY RD				BEAVERTON	OR	97006-4101			TRADE CLAIM	N			\$11,800.89
APPLETON INTERNATIONAL, INC.	800 W KENNEDY AVE				MINERVA	WI	54952-1130			TRADE CLAIM	N			\$4,127.49
APPLETON PACKING & GASKET, INC.	2808 N CONKEY ST				APPLETON	WI	54911-8748			TRADE CLAIM	N			\$17,857.44
ARAMARK UNIFORM & CARRIER APPAREL, LLC	1710 W WASHINGTON				APPLETON	WI	54912-1114			TRADE CLAIM	N			\$520,908.34
ARCHER DANIEL S-MIDLAND COMPANY	4665 FARIES PKWY				DECATUR	IL	62528			TRADE CLAIM	N			\$2,305.00
ARCHIMATE WFG CORP	911 ANDREASEN DR				ESCONDIDO	CA	92028			TRADE CLAIM	N			\$1,460.95
ARDA AUTOMATION CORP	7400 SUNDAR ROAD				MINNEAPOLIS	WI	55428-4849			TRADE CLAIM	N			\$34,473.00
ASTEN TECHNOLOGIES, INC	4395 CORPORATE RD				CHARLESTON	SC	29405			TRADE CLAIM	N			\$2,590.00
ASTENJOHNSON, INC.	40 PROGRESS AVE				SPRINGFIELD	MA	01104-3231			TRADE CLAIM	N			\$1,074.92
AT&T CORP.	BILL PAYMENT CENTER				SAGINAW	MI	48683-2003			TRADE CLAIM	N			\$1,425.01
ATLAS CORP COMPRESSORS LLC	1260 LANDMEIER RD				ELK GROVE VILLAGE	IL	60007			TRADE CLAIM	N			\$16,218.36
ATLAS CORP RENTAL LLC	2308 S BATTLEGROUND RD				LA PORTE	TX	77571			TRADE CLAIM	N			\$158,045.15
AUBURNDALE RECYCLING CENTER INC	10453 S GEORGE AVE				AUBURNDALE	WI	54412			TRADE CLAIM	N			\$7,750.00
AVERES ASSOCIATES, INC.	3431 OAKWOOD HILLS PKWY				EAU CLAIRE	WI	54702-1500			TRADE CLAIM	N			\$84,184.31
B & B ELECTRICAL CONTRACTORS, INC.	627 CIRCLE DR				IRON MOUNTAIN	MI	49801			TRADE CLAIM	N			\$1,324.00
BABCOCK & WILCOX POWER GENERATION GROUP, INC.	2900 WISCONSIN ST				DOWNERS GROVE	IL	60515			TRADE CLAIM	N			\$17,253.92
BABCOCK & WILCOX SERVICE CO.	90 E TUSCARAWAS AVE				BARBERTON	OH	44203-2678			TRADE CLAIM	N			\$671,674.50
BACCO CONSTRUCTION COMPANY	PO BOX 458				IRON MOUNTAIN	MI	49801			TRADE CLAIM	N			\$2,305.00
BADGER SCALE INC	1182 W SCOTT ST				FOND DU LAC	WI	54938			TRADE CLAIM	N			\$33,609.12
BAISCH ENGINEERING INC.	899 HILAND AVE				KAUKAUNA	WI	54133-1433			TRADE CLAIM	N			\$1,014.00
BAY AREA POOL & SPA INC	105 19TH ST				PELHAM	AL	35124			TRADE CLAIM	N			\$64,788.15
BAYVIEW TRUCK AND AUTO SERVICE INC	11501 STEELE CREEK RD				CHARLOTTE	NC	28273-3730			TRADE CLAIM	N			\$440.72
BAYVIEW TRUCK AND AUTO SERVICE INC	6669 US HWY 2 - 41 - M35				ESCANABA	MI	49829			TRADE CLAIM	N			\$20,813.80
BAYVIEW TRUCK AND AUTO SERVICE INC	2001 N LINCOLN RD				ESCANABA	MI	49829-2524			TRADE CLAIM	N			\$442.51
BAYVIEW TRUCK AND AUTO SERVICE INC	6653 183 RD				GLADSTONE	MI	49837-2548			TRADE CLAIM	N			\$7,000.00
BAYVIEW TRUCK AND AUTO SERVICE INC	5814 3RD AVE N				WELLS	WI	49884			TRADE CLAIM	N			\$1,828.00
BENTLY FLUOR CORPORATION	PO BOX 248				APPLETON	WI	54912-0738			TRADE CLAIM	N			\$7,008.00
BENTLY NEVADA, INC.	1631 BENTLY PKWY S				MINDEN	NV	89423			TRADE CLAIM	N			\$4,711.00
BENTLY NEVADA, INC.	64 CIR FWY DR, FL 2ND				CINCINNATI	OH	45246			TRADE CLAIM	N			\$228.58
BICHLER GRAVEL & CONCRETE COMPANY	6857 COUNTY 246 M3 RD				ESCANABA	MI	49829-9559			TRADE CLAIM	N			\$1,100.00
BLANCHARD & WALLACE SERVICE LLC	4332 M RD				ESCANABA	MI	49829-9610			TRADE CLAIM	N			\$1,653.92
BLOCKER & WALLACE SERVICE LLC	1472 ROGERS AVE				MEMPHIS	TN	38114			TRADE CLAIM	N			\$201,574.84
BOSK CORPORATION	2020 N 18TH ST				ESCANABA	MI	49829-3105			TRADE CLAIM	N			
BOSK CORPORATION	2108 N LINCOLN RD				ESCANABA	MI	49829			TRADE CLAIM	N			

Creditor's Name	Address 1	Address 2	Address 3	Address 4	City	State	Zip	Country	Co-Debtor	Date claim was incurred and contingent to claim	Subject to claims of debtor	Contingent	Disputed	Total amount of claim
BRAMCO CONTAINERS INC	2044 CENTURY RD	PO BOX 10827			GREEN BAY	WI	53002-4802			TRADE CLAIM	N			\$243.76
BUREAU VERITAS NORTH AMERICA, INC.	824 CLARK DR				GLADSTONE	MI	48037-4566			TRADE CLAIM	N			\$178.56
C & N INC	22345 ROETHEL DR				NOVI	MI	48375-1710			TRADE CLAIM	N			\$56.00
C. R. MEYER AND SONS COMPANY	PO BOX 71091				CHICAGO	IL	60684-1091			TRADE CLAIM	N			\$6,248.55
CANES CORP INC	1717 N 26TH ST				ESCANABA	MI	48829			TRADE CLAIM	N			\$243,198.09
CANEX LIMITED PARTNERSHIP	101 S 21TH ST				SHEPARD	MI	53081			TRADE CLAIM	N			\$38,817.79
CANEX LIMITED PARTNERSHIP	1501 WILSON AVE ST				GREENSBORO	NC	27406			TRADE CLAIM	N			\$184,182.18
CARBON SALES INC	801 THIAVE SW				CALGARY	AB	54505	CANADA		TRADE CLAIM	N			\$694.20
CARLTON BATES CO	685-133 MILLER ST				WILKES BARRE	PA	18705			TRADE CLAIM	N			\$3,128.08
CASCADIS INC	1220 WASHINGTON AVE				CEDARBURG	WI	53012			TRADE CLAIM	N			\$457,398.81
CCT ENTERPRISES, INC.	457 RUE MARIE-VICTORIN C.P. 248				KINGSBURY FALLS	QC	J0A 1B0	CANADA		TRADE CLAIM	N			\$1,731.07
CDDIRECT LLC	5507 SCHOFIELD AVE				SCHOFIELD	WI	54478-1334			TRADE CLAIM	N			\$1,533.81
CELESTIAL INDUSTRIES INC	200 N MILWAUKEE AVE				VERNON HILLS	IL	60061-1577			TRADE CLAIM	N			\$2,670.00
CEUS PROFESSIONAL SERVICES LLC	PO BOX 532				WILSON	IL	48052-7136			TRADE CLAIM	N			\$6,711.85
CHAMPION INC	513 MID HIRE DR				WILSON	IL	48052-7136			TRADE CLAIM	N			\$7,939
CHARTER COMMUNICATIONS	US HWY 2 N				IRON MOUNTAIN	MI	48001			TRADE CLAIM	N			\$3,686.95
CHICAGO BLOWER CORP	401 N 30TH ST				ESCANABA	MI	48829			TRADE CLAIM	N			\$1,013.51
CLEAR HARBORS ENVIRONMENTAL SVCS IN	1120 E 80TH ST				MINNEAPOLIS	MI	55420			TRADE CLAIM	N			\$595.25
CLOVERLAND PAPER COMPANY	3300 US 131 N				KALASKA	MI	48846			TRADE CLAIM	N			\$595.25
CLYDE BERGMANN, INC.	1806 6TH AVE N				ESCANABA	MI	48875-452			TRADE CLAIM	N			\$595.25
COIN COMPANY, INC.	4015 PRESIDENTIAL PKWY				ATLANTA	GA	30340-2707			TRADE CLAIM	N			\$2,670.00
CORNEIL CORP	100 FOSTER CITY BLVD				FOSTER CITY	CA	94404			TRADE CLAIM	N			\$3,017.00
CORNEIL CORP	2060 CHALLENGER DR				ALAMEDA	CA	94501			TRADE CLAIM	N			\$1,036.00
COLUMBIA ANALYTICAL SERVICES, INC.	1317 SOUTH 13TH AVE				KELSO	WA	98826			TRADE CLAIM	N			\$432,988.85
COMPAGNIE DES CHEMINS DE FER NATIONAUX DU CANADA	277 FRONT ST W FL 5				TORONTO	ON	M5V 2X7	CANADA		TRADE CLAIM	N			\$2,187.20
CONNECTION TECHNOLOGY CENTER, INC.	7839 RAE BLVD				VICTOR	NY	14564			TRADE CLAIM	N			\$1,521.00
CONTRACT CHIEF HOLDINGS, INC.	200 WILLIAMS ST				BRADFORD	PA	16701-1411			TRADE CLAIM	N			\$5,824.26
CORWAY WESTERN EXPRESS INC	1717 N 21ST ST				PORTLAND	OR	97204-7103			TRADE CLAIM	N			\$1,602.00
CORWAY WESTERN EXPRESS INC	1628 EAST WISCONSIN AVE				APPLETON	WI	54911			TRADE CLAIM	N			\$389,452.49
CORWAY WESTERN EXPRESS INC	800 FREMONT ST				WISCONSIN RAPIDS	WI	54485			TRADE CLAIM	N			\$100.00
CORNELL COUNTRY KIDS 4H CLUB	2838 TRUAX 24th ROAD				CORNELL	MI	48818			TRADE CLAIM	N			\$541.00
CORROSION FLUID PRODUCTS CORP.	1280 LAKEVIEW DR				ROMEVILLE	IL	60446			TRADE CLAIM	N			\$30,423.00
COUNTRY ELECTRIC MOTOR SERVICE	W7895 CITY TR X				WALSAUKEE	WI	54177			TRADE CLAIM	N			\$332.00
COUNTRY LINE 4H BEEF CLUB	1193 15.5 ROAD				SPRING RIVER	MI	48907			TRADE CLAIM	N			\$44,903.39
COURTNEY INDUSTRIAL BATTERY INC.	1681 MEMORIAL DR				BRINLEY	WI	54501-5502			TRADE CLAIM	N			\$2,265.50
CRANE ENGINEERING SALES, INC.	707 FORD ST				KIMBERLY	WI	54138-2110			TRADE CLAIM	N			\$2,265.50
CUTSOUTH, INC.	37457 ROCK HAVEN RD				CHASSISSET	MI	55712-1780			TRADE CLAIM	N			\$4,797.00
CYPRUS PUMP & EQUIPMENT CO	5222 FM 1860 W STE 200				HOUSTON	TX	77069			TRADE CLAIM	N			\$9,268.41
D & S SERVICES INC	1510 E 1ST ST				MONROE	LA	70501-1915			TRADE CLAIM	N			\$4,797.00
DANMARK SOLUTIONS LLC	511 E HWY 33				PERKINS	OK	74059			TRADE CLAIM	N			\$4,797.00
DECAWORTH, INC.	6931 US HWY 241 M35				ESCANABA	MI	48829-1057			TRADE CLAIM	N			\$3,000.00
DELL MARKETING USA LP, LLC	1100 DELL WAY				ROUND ROCK	TX	78662-7000			TRADE CLAIM	N			\$28,264.00
DELTA COUNTY	3300 AIRPORT RD				ESCANABA	MI	48829-1057			TRADE CLAIM	N			\$1,921.24
DELTA COUNTY CHAMBER OF COMMERCE	230 LUDINGTON ST				ESCANABA	MI	48829-1057			TRADE CLAIM	N			UNKNOWN
DELTA INDUSTRIAL VALVES, INC.	2101 INDUSTRIAL DR				NILES	MI	48120			TRADE CLAIM	N			\$18,268.00
DELTA SANITATION INC	1500 3RD AVE N				ESCANABA	MI	48829-2818			TRADE CLAIM	N			\$7,043.06
DENNIS MINIBALL SR	NICHOLAS J. ANGELIDES				ALTON	IL	61808-5147			LITIGATION CLAIM	N	X	X	\$39,660.00
DEUBERT COMPANY	2350 NORMAN DR W				WILKEGAN	PA	18341			TRADE CLAIM	N			\$253.58
DIAMOND POWER INTERNATIONAL, INC.	457 GREENERY WAY				EXTON	PA	18341			TRADE CLAIM	N			\$4,797.00
DINGS CO	4740 W ELECTRIC AVE				MILWAUKEE	WI	53218-6526			TRADE CLAIM	N			\$5,000.00
DOIG CORPORATION	7400 QUAL CT				CEDARBURG	WI	53012-3229			TRADE CLAIM	N			\$1,720.00
DOLPHIN SOFTWARE, INC.	9 MONROE PKWY STE 150				LAKE OSWEGO	OR	97034			TRADE CLAIM	N			\$1,720.00
DOVER ENGINEERED SYSTEMS INC	1527 WESTCHESTER BLVD				WESTCHESTER	IL	60154			TRADE CLAIM	N			\$1,720.00
DOWNDAWN TRUCKING INC	574 N 75 DRIVE				ESCANABA	MI	48829-1057			TRADE CLAIM	N			\$1,720.00
DRAN ALL, INC.	1170 TOPSIDE RD				LOUISVILLE	TN	38003			TRADE CLAIM	N			\$875.00
DRESSER-RAND COMPANY	37 COATS ST				WELLSVILLE	NY	14885-1003			TRADE CLAIM	N			\$10.38
DTE ENERGY	PO BOX 630795				CINCINNATI	OH	45263-0795			TRADE CLAIM	N			\$178,711.83
DTE ENERGY COMPANY	PO BOX 740766				CINCINNATI	OH	45274-0766			TRADE CLAIM	N			\$271.02
DUGREE TRUCKING & FOREST PRODU	16087 OLD US 2				HERMANSVILLE	MI	48847			TRADE CLAIM	N			\$1,891.83
DUMOR BLADE CO INC	1002 UNION LANDING RD				REVERTON	NC	28077-2502			TRADE CLAIM	N			\$5,812.36
E & M ENTERPRISES INC	CHESTERMAN RD FLZ 7241728				WILMINGTON	DE	19884-1728			TRADE CLAIM	N			\$367,812.36
EAST CAROLINA SUPPLY COMPANY, INC.	515 HWY 64 E				PLYMOUTH	NC	27662			TRADE CLAIM	N			\$4,085.59
EKA CHEMICALS INC	1775 W OAK COMMONS CT				MARIETTA	GA	30062-2344			TRADE CLAIM	N			\$1,28,975.49
EL COM SERVICES INC	3150 WRIGHT ST				MARQUETTE	MI	48855-0353			TRADE CLAIM	N			\$1,545.00
EMERGENCY CARE TRAINING SERVICES	241 WHEAT TAYLOR AVE				MARQUETTE	MI	48855			TRADE CLAIM	N			\$860.00
EMERGENCY RESPONSE SERVICES INC	907 GRAND AVE SW STE D				FORT PAYNE	AL	35967-2023			TRADE CLAIM	N			\$1,400.00
EMMETT WINGFIELD	303 PEACH TREE ST.				WISCONSIN RAPIDS	WI	54482-1481			TRADE CLAIM	N			\$150.00
ENERGY COMPOSITES CORPORATION	4400 COMMERCE DR				WISCONSIN RAPIDS	WI	54482-1481			TRADE CLAIM	N			\$150.00

Creditor's Name	Address 1	Address 2	Address 3	Address 4	City	State	Zip	Country	Co-Debtor	Date claim was incurred and consideration for claim	Subject to setoffs	Unliquidated	Disputed	Total amount of claim
ENTECH, INC.	69678 W-103					MI	48069			TRADE CLAIM	N			\$52,501.63
EPG COMPANIES INC	19900 COUNTY RD 81	PO BOX 427				MI	59311			TRADE CLAIM	N			\$59.31
EQUITY COOPERATIVE LIVESTOCK SALES ASSOCIATION	455 N CECIL ST	PO BOX 277				WI	54197-2211			TRADE CLAIM	N			\$4,288.00
ESSEX INDUSTRIES	1500 W. 10TH ST					WI	53091-2500			TRADE CLAIM	N			\$2,000.00
ESSECO BEARS BASEBALL	1325 2ND AVE E SOUTH					WI	48529			TRADE CLAIM	N			\$2,000.00
ESSCO INCORPORATED	1891 LARSEN RD					WI	53033-2513			TRADE CLAIM	N			\$2,814.70
EXXON MOBIL CORPORATION	4500 DACOMA	PO BOX 10287				TX	77092			TRADE CLAIM	N			\$35,103.60
FABCO EQUIPMENT, INC.	HWY 41 W BOX 635	PO BOX 638				MI	48955			TRADE CLAIM	N			\$119,424.42
FARRELL ENTERPRISES, INC.	404 STEPHENSON AVE	PO BOX 261				MI	48929-2734			TRADE CLAIM	N			\$1,024.58
PASTENAL COMPANY	1016 N 30TH ST					MI	48879			TRADE CLAIM	N			\$11,122.51
PASTENAL COMPANY	2001 THEURER BLVD	PO BOX 978				MI	48879			TRADE CLAIM	N			\$1,175.30
FEDERAL EXPRESS CORP	PO BOX 37161					PA	15260-2125			TRADE CLAIM	N			\$1,137.69
FEDERAL EXPRESS CORPORATION	PO BOX 37162					PA	15261-7627			TRADE CLAIM	N			\$1,654.09
FEDERSON ENTERPRISES, INC.	2811 28TH ST					MI	48929			TRADE CLAIM	N			\$75,453.17
FIFE CORPORATION	722 W MEMORIAL RD	PO BOX 26508				OK	73114-2300			TRADE CLAIM	N			\$180.37
FISHER, INC.	7075 US HWY 2 & 41 N25					MI	48937			TRADE CLAIM	N			\$154.00
FISHER SCIENTIFIC COMPANY LLC	3870 JOHNS CREEK CT	PO BOX 404705				GA	30024-7285			TRADE CLAIM	N			\$2,374.03
FISHBONE ENTERPRISES, INC.	1745 S FLAMINGO DR					UT	84042-5539			TRADE CLAIM	N			\$1,053.78
FL SMITH SALT LAKE CITY INC	7145 S FLAMINGO DR					UT	84042-5539			TRADE CLAIM	N			\$28,800.74
FLUID PROCESS EQUIPMENT, INC	4787 CAMPUS DR					MI	48008			TRADE CLAIM	N			\$28,800.74
FMC CORPORATION	1735 MARKET ST, FL 14					PA	19103-7505			TRADE CLAIM	N			\$566,002.77
FOREST BESSE PRODUCTS INC	16522 WESTLAND DR					MI	48909-9211			TRADE CLAIM	N			\$7,260.78
FOUR SEASONS SMALL ENGINE, INC.	1423 N LINCOLN RD					MI	48929-1727			TRADE CLAIM	N			\$902.31
FREDERICK B. CORSON AND PATRICIA CORSON	LANE A CLACK		4800 FASHION SQUARE			MI	48904			LITIGATION CLAIM	N	X	X	UNKNOWN
FURBY FILTER & PUMP, INC.	N117 W19237 FULTON DR					WI	53022			TRADE CLAIM	N			\$7,790.00
G & V USA INC	141 BURKE ST	PO BOX 503				NH	03061-4742			TRADE CLAIM	N			\$50,407.73
G & V USA INC	2375 W NORDALE DR	PO BOX 1913				WI	54814-1888			TRADE CLAIM	N			\$3,473.72
GARDNER DENVER WASH LLC	10 CERMEX BLVD					MO	63376-7055			TRADE CLAIM	N			\$9,059.18
GCE INFRASTRUCTURE SENSING, INC.	1100 TECHNOLOGY PARK DR					MA	01821			TRADE CLAIM	N			\$955.02
GELCO CORPORATION	PO BOX 100893					GA	30384-0363			TRADE CLAIM	N			\$2,835.46
GENCOR INTL INC	200 MERIDIAN CENTRE BLVD					NY	14618			TRADE CLAIM	N			\$4,427.78
GENERAL ELECTRIC CAPITAL CORPORATION	1301 VIRGINIA DR, STE 200					PA	07093			TRADE CLAIM	N			\$4,164.47
GENERAL ELECTRIC COMPANY	4 WESTBROOK CORP CTR, STE 700					IL	60154			TRADE CLAIM	N			\$22,250.00
GENERAL ELECTRIC COMPANY INC	564 JENSEN RD					WI	54956			TRADE CLAIM	N			\$7,649.00
GENERAL ELECTRIC INTERNATIONAL, INC.	4200 WILLOWOOD PKWY	PO BOX 281962				GA	30339			TRADE CLAIM	N			\$1,650.00
GENERAL PARTS, INC.	220 N 30TH ST					MI	48879-2840			TRADE CLAIM	N			\$11,777.85
GERALD MICHAEL	3708 K RD					WI	48907			TRADE CLAIM	N			\$500.00
GIET TROUITS, TROOP 5239	12271 WYOMING ST					WI	53072			TRADE CLAIM	N			\$1,077.63
GLEN BLUSCHE	141 BURKE ST					NH	03061-4742			TRADE CLAIM	N			\$3,385.59
GLEN BLUSCHE	2100 HIGHWAY M-35					MI	48937			TRADE CLAIM	N			\$500.00
GORDON HATCH CO INC	W8 27 ST HWY 47					WI	54409			TRADE CLAIM	N			\$10,008.35
GPM, INC.	1819 W18522 BUNSEN DR	PO BOX 654				WI	53022-5312			TRADE CLAIM	N			\$7,798.00
GRAYBAR ELECTRIC COMPANY, INC.	4432 VENTURE AVE					WI	53022-5312			TRADE CLAIM	N			\$2,737.50
GRAYBAR ELECTRIC COMPANY, INC.	1889 AMERICAN BLVD					WI	53115-7451			TRADE CLAIM	N			\$784.72
HACH COMPANY	5600 LINDBERGH DR					CO	80536			TRADE CLAIM	N			\$4,460.18
HACHEMYER NORTH AMERICA, INC.	5660 S WESTRIDGE DR					WI	53151			TRADE CLAIM	N			\$54,249.78
HAROLD BECK & SONS, INC.	11 TERRY DR					PA	18940-1830			TRADE CLAIM	N			\$13,777.78
HEARTLAND TECHNOLOGIES SALES OF OSHKOSH, INC.	1035 W 19TH ST					WI	54901			TRADE CLAIM	N			\$217,639.03
HELVIG CARBON PRODUCTS, INC.	8600 W TOWER AVE					WI	53224-2849			TRADE CLAIM	N			\$3,515.58
HENKEL CORPORATION	1001 TROUT BROOK CROSSING					WI	53072			TRADE CLAIM	N			\$21,187.60
HERCULES INCORPORATED	560 HERCULES RD					DE	19808-1513			TRADE CLAIM	N			\$40,848.76
HSBC BANK USA AS SUCCESSOR TRUSTEE	ATTN SANDRA HORWITZ					NY	10016			SUBORDINATED NOTES DUE 2013	N	X		\$207,884,353.30
HYDROT CHEMICAL CO.	181 W 28TH AVE	10 E 40TH ST 14TH FL				NY	10016			TRADE CLAIM	N			\$734,343.32
IDB USA, LLC	1021 PYLE DR	PO BOX 654748				MI	48902-4450			TRADE CLAIM	N			\$1,025.23
INDUSTRIAL FABRICS CORPORATION	1760 NORTHLAND CIR N					MI	55428-1509			TRADE CLAIM	N			\$4,465.00
INDUSTRIAL PUMP SERVICES OF NORTH CAROLINA, INC.	1680 WOOD TREATMENT RD	PO BOX 780				NC	28451-0780			TRADE CLAIM	N			\$59,800.00
INDUSTRIAL VENTILATION, INC.	1435 S SPECIALTY DR					WI	54942-0397			TRADE CLAIM	N			\$1,116.59
INGERSOLL-RAND COMPANY INC.	N58M14888 SHAWN CIRCLE	PO BOX 387				WI	53051-5956			TRADE CLAIM	N			\$63,188.04
INTERNATIONAL DUNNAGE, LLC	3218 CENTER ST					GA	31404			TRADE CLAIM	N			\$10,043.00
INVENIS SYSTEMS, INC.	15 POND AVE					MA	02035-2006			TRADE CLAIM	N			\$609.62
INVENIS SYSTEMS, INC.	33 COMMERCIAL ST					MA	02035-2530			TRADE CLAIM	N			\$3,221.86
P LEANWARE INC	N3889 23RD ST					WI	54944			TRADE CLAIM	N			\$21,889.88
ISABELLA L.H. STEWART	945 E 14TH ROAD					WI	48978			TRADE CLAIM	N			\$400.00
ITT WATER & WASTEWATER U.S.A., INC.	N27 W6281 ROUNDY DR					WI	53072-4069			TRADE CLAIM	N			\$10,628.50

Creditor's Name	Address 1	Address 2	Address 3	Address 4	City	State	Zip	Country	Date claim was incurred and consideration for claim	Subject to setoffs	Contingent	Unpaid	Total amount of claim
IVES TRUCK & AUTO REPAIR	201 RAINS DR				GLADSTONE	MI	49837-1128		TRADE CLAIM	N			\$70,522.78
J & L RUBER SERVICES, INC.	809 PHILLIP DR				WALSHESHA	WI	53186-5919		TRADE CLAIM	N			\$17,400.00
JF AVERN CO.	555 MORRIS ST		PO BOX 470		NEW BERLIN	WI	53226-4108		TRADE CLAIM	N			\$1,690.26
J.A.W. INSTRUMENTS, INC.	21415 W GREENFIELD AVE				NEW BERLIN	WI	53106		TRADE CLAIM	N			\$4,379.00
JANSEN COMBUSTION & BOILER TECHNOLOGIES INC	12025 115TH AVE NE				KIRKLAND	WA	98034-6842		TRADE CLAIM	N			\$7,449.37
JASPER ENGINEERING & EQUIPMENT CO	563 WASHINGTON ST		PO BOX 338		ISHEPENDING	MI	48840-1239		TRADE CLAIM	N			\$1,635.33
JEFFREY RADER CORPORATION	388 WILLIS RD				WOODRUFF	SC	29388-9955		TRADE CLAIM	N			\$784.00
JEFFS GLASS AND WINDOW INC	7254 HWY US 7 & 41		PO BOX 811		GLADSTONE	MI	49837		TRADE CLAIM	N			\$128.88
JH GRIMS TAILOR	626 WILLARD DR, STE 134		PO BOX 3090		GREEN BAY	WI	53104		TRADE CLAIM	N			\$7,843.74
JOHN J. HANSEN	2140 AMERICAN DR				NEENAH	WI	54956-1004		TRADE CLAIM	N			\$125,062.93
JOHNSON CONTROLS INTERIORS LLC.	805 WOOD ST				THREE RIVERS	MI	48093-1011		TRADE CLAIM	N			\$145,243.28
JONAS OLSON	9811 Y 25 LN				RAPID RIVER	MI	49878		TRADE CLAIM	N			\$530.00
JUD CORPORATION	3732 PROFIT WAY		PO BOX 465		CHESAPEAKE	VA	23323		TRADE CLAIM	N			\$1,976.02
K.R. WEST CO., INC.	609 HYLAND AVE		PO BOX 269		KAUKAUNA	WI	54130-1189		TRADE CLAIM	N			\$2,738.89
KADANT INC.	35 SWORD ST				AUBURN	MA	01501-0288		TRADE CLAIM	N			\$19,935.48
KAWAI INDUSTRIAL TECHNOLOGIES CORPORATION	14 EUSTIMY 4th				NEGAUNEE	MI	49858		TRADE CLAIM	N			\$97,864.62
KAWIN, LLC	922 HUBER ROAD				WISCONSIN RAPIDS	WI	54483-4779		TRADE CLAIM	N			\$35,275.21
KEMIRA CHEMICALS, INC.	1000 PARKWOOD CIRCLE, STE 500				ATLANTA	GA	30339		TRADE CLAIM	N			\$400,074.25
KONECRANES INC	501 4TH AVE		PO BOX 385		MINOMINEE	MI	49858		TRADE CLAIM	N			\$80.08
KRENN & CO INC	703 N HICKORY FARM LN		PO BOX 187		APPLETON	WI	54914-3032		TRADE CLAIM	N			\$4,400.00
KUNDINGER FLUID POWER INC.	2437 PROGRESS DR		PO BOX 739		GERMANTOWN	WI	53022-3005		TRADE CLAIM	N			\$1,657.00
KURZ ELECTRIC SOLUTIONS, INC.	1235 MCMAHON DR		PO BOX 62136		NEENAH	WI	54956-4881		TRADE CLAIM	N			\$7,987.38
L & S ELECTRIC INC.	1100 50TH AVE				NEENAH	WI	54956-4315		TRADE CLAIM	N			\$2,652.21
LAKE SUPERIOR PRESS, INC.	802 S LAKE ST		PO BOX 308		HELMUTH	IL	4885-0103		TRADE CLAIM	N			\$5.00
LAMP RECYCLERS INCORPORATED	3055 HOLMGREN WAY		PO BOX 6117		MARQUETTE	MI	49855-3224		TRADE CLAIM	N			\$448.55
LEMMER ELEMENTARY SCHOOL	700 SOUTH 20TH STREET				GREEN BAY	WI	54304		TRADE CLAIM	N			\$768.40
LIBERTY TIRE SERVICES, LLC	12488 WYOMING AVE S				ESCANABA	MI	49829		TRADE CLAIM	N			\$100.00
LINK CORE INC	16922 TOWER VIEW DR, UNIT C				SAVAGE	MN	55378		TRADE CLAIM	N			\$38,643.00
LISA ANK INC	577 S 31ST ST				GREENVILLE	WI	54942		TRADE CLAIM	N			\$17,018.00
LOWRY COMPUTER PRODUCTS, INC	3400 WILSON BLVD				ESCANABA	MI	49829		TRADE CLAIM	N			\$544.45
LUZENA CORPORATION	9420 MALIBU RD				BRIGHTON	WI	53117		TRADE CLAIM	N			\$2,717.72
LUZENA AMERICA, INC.	7 CAPELLA CT				OTTAWA	ON	K2E 8A7	CANADA	TRADE CLAIM	N			\$2,180.00
M & R O TECH INC	2150 BENCH RD				THREE FORKS	MT	59732		TRADE CLAIM	N			\$28,982.00
M. J. VAN DAMME TRUCKING INC.	8709 NE CAMPUS CT				WALSAU	WI	54401		TRADE CLAIM	N			\$345.27
M. L. GATEWOOD COMPANY LLC	6100 NE CAMPUS CT				CORRIELL	WI	49818		TRADE CLAIM	N			\$5,706.09
MALINER-CARRE SUPPLY CO	300 E 1ST AVE		PO BOX 841		HILLSBORO	OR	97124-5601		TRADE CLAIM	N			\$241.76
MEL'S LAWN GARDEN & FEED CENTER INC	6600 COUNTRY LANE RD		PO BOX 1980		ELM HURST	MI	60128-0012		TRADE CLAIM	N			\$1,971.84
METISO FABRICS USA, INC.	1820 8TH AVE N				ESCANABA	MI	49829-1454		TRADE CLAIM	N			\$1,310.00
METISO MINERALS INDUSTRIES INC	450 PEARL ST				STOUGHTON	MA	02072		TRADE CLAIM	N			\$169,189.00
METISO MINERALS INDUSTRIES INC	350 RAILROAD ST				DANVILLE	PA	17821		TRADE CLAIM	N			\$17,860.00
METISO PAPER USA, INC.	4000 TOWN CENTER BLVD				CANONSBURG	PA	15317		TRADE CLAIM	N			\$306.00
METISO PAPER USA, INC.	1285 WILLOWBROOK RD		PO BOX 389		BELOIT	WI	53511-6246		TRADE CLAIM	N			\$75,227.22
METISO PAPER USA, INC.	1615 MATHEWS ST		PO BOX 2339		NEENAH	WI	54956		TRADE CLAIM	N			\$53,998.00
METISO PAPER USA, INC.	2800 COUNTRY FARMS DR				MERCERSBURG	PA	15450		TRADE CLAIM	N			\$2,943.85
METISO PAPER USA, INC.	7208 K S LAKE		PO BOX 18770		BOULDER	CO	80301-3506		TRADE CLAIM	N			\$3,833.06
MID DELTA BEEF 4-H CLUB	43 INDUSTRIAL PARK DR				ESCANABA	MI	49829		TRADE CLAIM	N			\$300.00
MIDWEST DRIVE SYSTEMS INC	N2038 CO K				NEGAUNEE	MI	49865-9627		TRADE CLAIM	N			\$608.19
MINERS INCORPORATED	501 N LINCOLN RD				WALPACA	WI	54981		TRADE CLAIM	N			\$1,141.35
MINER'S SUPPLY CO INC	3800 WILSON BLVD		PO BOX 580		ESCANABA	MI	49829		TRADE CLAIM	N			\$5,981.42
MORRIS COILING CO, L	1000 WILSON BLVD				GREEN LAKE	WI	53128-0106		TRADE CLAIM	N			\$2,112.00
MOTION INDUSTRIES, INC.	2240 W 15TH ST		PO BOX 8010		ERIE	PA	16505-4610		TRADE CLAIM	N			\$317.50
MSR MAGNETER	1814 N LINCOLN RD				ESCANABA	MI	49829-2502		TRADE CLAIM	N			\$87,723.61
NALCO COMPANY	21342 TWP RD 510		PO BOX 32170		SHERWOOD PARK	AB	T6G 1E7	CANADA	TRADE CLAIM	N			\$3,000.00
NATIONAL RUBBER TECHNOLOGIES CORP	35 CANTHARA AVE				NEENAH	WI	54956-1018		TRADE CLAIM	N			\$602,922.67
NATIONAL STRACHILL	10 FINDERNE AVE		PO BOX 6500		TORONTO	ON	M6N 5S3	CANADA	TRADE CLAIM	N			\$24,583.68
NATIONAL WIRE FABRIC INC.	1000 WILSON BLVD		PO BOX 158		BRIDGEWATER	WI	53607		TRADE CLAIM	N			\$44,562.49
NCL OF WISCONSIN, INC.	701 E ARKANSAS ST		PO BOX 8		STAR CITY	AR	72272-0000		TRADE CLAIM	N			\$1,438.76
NEKOOSA CORPORATION	400 LYONS RD		PO BOX 129		BIRNWOOD	WI	54414		TRADE CLAIM	N			\$135.00
NEKOWA CORPORATION	200 GARRISON AVE				NEKOOSA	WI	54457		TRADE CLAIM	N			\$5,205.00
NEWMARK CORPORATION	10200 INNOVATION DR				MILWAUKEE	WI	53226-1403		TRADE CLAIM	N			\$2,361.97
NEWMARK CORPORATION	1400 COMMERCE CTR DR				FRANKLIN	OH	45005-7203		TRADE CLAIM	N			\$57.95
NEWMARK CORPORATION	408 CIRCLE FREEMAN DR, STE 205				CINCINNATI	OH	45208		TRADE CLAIM	N			\$9.91
NEWMARK CORPORATION	1000 WILSON BLVD		8540 GANDER CREEK DRIVE		MIAMI	OH	45342		INTERCOMPANY CLAIM	N			\$288,639,790.28
NEWMARK CORPORATION	1000 WILSON BLVD		8540 GANDER CREEK DRIVE		MIAMI	OH	45342		INTERCOMPANY CLAIM	N			\$5,372,041.84
NEWMARK CORPORATION	1000 WILSON BLVD				GLADSTONE	MI	49837		TRADE CLAIM	N			\$4,084.94

Debtor Name	Address 1	Address 2	Address 3	Address 4	City	State	Zip	Country	Co-Debtor	Date claim was incurred and consideration for claim	Subject to creditors	Contingent	Unliquidated	Disputed	Total amount of claim
MAING FINANCIAL SERVICES INC.	141010 DUDGEMAN				INDIANAPOLIS	IN	46210				N				\$2,055,135
NON CONTACT DRYING	1000 COBB BLVD APTG	SITE 180			NEW BERLIN	WI	53151				N				\$2,055,135
NONMAN EQUIPMENT COMPANY	16150 W ROGERS DR				CRANDON	WI	53151-2245				N				\$1,001,101
NORTHERN LAKE SERVICE, INC.	400 N LAKE AVE				ESCANABA	MI	54520-1286				N				\$1,001,101
NORTHERN MACHINE & REPAIR, INC.	1701 N 26TH ST				ESCANABA	MI	49829-5558				N				\$2,036,811.99
NORTMAX INC.	1818 N LINCOLN RD				ESCANABA	MI	49829-5592				N				\$1,344,557
NORTH SPRINGS INC	1001 STEPHENSON ST				NORWAY	MI	49829-4897				N				\$3,282,885.95
NOVAPACT INC	1122 TOWERS DR	SITE F			ESCANABA	MI	53022-2410				N				\$1,076,134
O S F MEDICAL GROUP	1082 QUALITY DR				GREENVILLE	IL	5402				N				\$7,189.82
OCCIDENTAL CHEMICAL CORP.	5005 TEL FLM	SITE 2000			PEORIA	IL	61656-1712				N				\$23,800,000
OLD WORLD INDUSTRIES, LLC	4065 COMMERCIAL AVE				DALLAS	TX	75380-9550				N				\$2,931,193.46
OLIN CORPORATION	4205 HWY 75				NORTH HOOK	IL	60062-1228				N				\$1,655,222.76
OLSON LIMITED EQUIPMENT SALES LLC	810 S SCHMIDT AVE				SAINT GABRIEL	LA	70776				N				\$32,096.57
OMEGA INC	160 S ELMWOOD AVE				MORRISFIELD	OH	44262-5248				N				\$3,592,700
ORION LLC	2640 N MACCABEE DR				PROCTORVILLE	OH	45650-1595				N				\$1,062,196.11
OSF HEALTHCARE SYSTEM	9409 LUDINGTON ST	SITE 104			GREEN BAY	WI	54313-3145				N				\$1,313.60
OSKOSH FIRE AND POLICE EQUIPMENT INC	172 INDIAN POINT RD				ESCANABA	MI	49829-4213				N				\$868.00
P S J CONVEYING GROUPS INC	115900 SW BOONES FERRY RD				OSHKOSH	WI	54901				N				\$1,48,166.16
PACIFIC SOUTHWEST ASSOC INC	5605 NE ELAM YOUNG HWY				LAKE OSWEGO	OR	97035				N				\$30,668.66
PAERCHNE INC	1155 PRINCE HILL RD				HILLSBORO	OR	97124				N				\$1,397,555.55
PARADON INSTRUMENT LLC	2110 W CAPITAL DRIVE	SITE 4			ROCKTON	IL	61072				N				\$13,288,070
PARSONS	4897 DANFORTH RD				BROOKFIELD	WI	53005				N				\$2,035.96
PERFECT ENTERPRISES INC	1411 N 4TH ST				ESCANABA	MI	52405				N				\$2,035.96
PINE RIVER HARDWOODS, LP	PO BOX 318				ESCANABA	MI	49829-3709				N				\$1,486,970.90
PLUM CREEK TIMBERLANDS, LLC	1411 N 4TH ST				LAONA	WI	54541				N				\$888,665
POUPP'S TREE SERVICE, INC.	11800 8TH AVE N				TOMAHAWK	WI	54487				N				\$818,051.75
POWER GENERATION SERVICE, INC.	11800 8TH AVE N				ESCANABA	MI	49829-4580				N				\$16,350.90
POWER SPECIALISTS ASSOC, INC.	531 MAIN ST				ANDOVA	MN	55503-1084				N				\$21,164.48
POWER SPECIALISTS ASSOC, INC.	18301 ROCKWOOD DR				SOMERS	CT	06071-2009				N				\$44,248.73
POWERTRAIN DIVISION INC.	123 S GREEN RD				WALCRESHA	WI	53198				N				\$2,038.00
PRAXAIR NORTH AMERICA LLC	600 HARRISON ST				KALAMAZOO	MI	49007				N				\$19,385.52
PREGIS CORP	505 N HOWARD ST				KALAMAZOO	MI	49007				N				\$1,352,723
PREMIER PNEUMATICS INC.	487 RANDOL ST				SALINA	KS	67401				N				\$1,184,545.52
PRIMARY SENSORS & CONTROLS, INC	301 E HOWARD ST	SITE 24			HIBBING	MN	55746-4722				N				\$1,184,545.52
PRO TECH INSTRUMENTS, INC	401 INDUSTRIAL DR				BEVERLY	MA	01915				N				\$2,127.50
PROCESS CONTROL SOLUTIONS INC.	5714 HARTFORD TURNPIKE				PLYMOUTH	MA	48170-1885				N				\$10,841,000
PROGRESSIVE EQUIPMENT RENTALS, INC.	1632 FREEDOM BLVD				SPRINGSBURY	MA	01545				N				\$3,073.74
PROGRESSIVE EQUIPMENT RENTALS, INC.	1632 FREEDOM BLVD				SPRINGSBURY	MA	01545				N				\$3,073.74
PROGRESSIVE EQUIPMENT RENTALS, INC.	1632 FREEDOM BLVD				SPRINGSBURY	MA	01545				N				\$3,073.74
PROGRESSIVE EQUIPMENT RENTALS, INC.	1632 FREEDOM BLVD				SPRINGSBURY	MA	01545				N				\$3,073.74
PROGRESSIVE EQUIPMENT RENTALS, INC.	1632 FREEDOM BLVD				SPRINGSBURY	MA	01545				N				\$3,073.74
PROGRESSIVE EQUIPMENT RENTALS, INC.	1632 FREEDOM BLVD				SPRINGSBURY	MA	01545				N				\$3,073.74
PROGRESSIVE EQUIPMENT RENTALS, INC.	1632 FREEDOM BLVD				SPRINGSBURY	MA	01545				N				\$3,073.74
PROGRESSIVE EQUIPMENT RENTALS, INC.	1632 FREEDOM BLVD				SPRINGSBURY	MA	01545				N				\$3,073.74
PROGRESSIVE EQUIPMENT RENTALS, INC.	1632 FREEDOM BLVD				SPRINGSBURY	MA	01545				N				\$3,073.74
PROGRESSIVE EQUIPMENT RENTALS, INC.	1632 FREEDOM BLVD				SPRINGSBURY	MA	01545				N				\$3,073.74
PROGRESSIVE EQUIPMENT RENTALS, INC.	1632 FREEDOM BLVD				SPRINGSBURY	MA	01545				N				\$3,073.74
PROGRESSIVE EQUIPMENT RENTALS, INC.	1632 FREEDOM BLVD				SPRINGSBURY	MA	01545				N				\$3,073.74
PROGRESSIVE EQUIPMENT RENTALS, INC.	1632 FREEDOM BLVD				SPRINGSBURY	MA	01545				N				\$3,073.74
PROGRESSIVE EQUIPMENT RENTALS, INC.	1632 FREEDOM BLVD				SPRINGSBURY	MA	01545				N				\$3,073.74
PROGRESSIVE EQUIPMENT RENTALS, INC.	1632 FREEDOM BLVD				SPRINGSBURY	MA	01545				N				\$3,073.74
PROGRESSIVE EQUIPMENT RENTALS, INC.	1632 FREEDOM BLVD				SPRINGSBURY	MA	01545				N				\$3,073.74
PROGRESSIVE EQUIPMENT RENTALS, INC.	1632 FREEDOM BLVD				SPRINGSBURY	MA	01545				N				\$3,073.74
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PROGRESSIVE EQUIPMENT RENTALS, INC.	1632 FREEDOM BLVD				SPRINGSBURY	MA	01545				N				\$3,073.74
PROGRESSIVE EQUIPMENT RENTALS, INC.	1632 FREEDOM BLVD				SPRINGSBURY	MA	01545				N				\$3,073.74
PROGRESSIVE EQUIPMENT RENTALS, INC.	1632 FREEDOM BLVD				SPRINGSBURY	MA	01545				N				\$3,073.74
PROGRESSIVE EQUIPMENT RENTALS, INC.	1632 FREEDOM BLVD				SPRINGSBURY	MA	01545				N				\$3,073.74
PROGRESSIVE EQUIPMENT RENTALS, INC.	1632 FREEDOM BLVD				SPRINGSBURY	MA	01545				N				\$3,073.74
PROGRESSIVE EQUIPMENT RENTALS, INC.	1632 FREEDOM BLVD				SPRINGSBURY	MA	01545				N				\$3,073.74
PROGRESSIVE EQUIPMENT RENTALS, INC.	1632 FREEDOM BLVD				SPRINGSBURY	MA	01545				N				\$3,073.74
PROGRESSIVE EQUIPMENT RENTALS, INC.	1632 FREEDOM BLVD				SPRINGSBURY	MA	01545				N				\$3,073.74
PROGRESSIVE EQUIPMENT RENTALS, INC.	1632 FREEDOM BLVD				SPRINGSBURY	MA	01545				N				\$3,073.74
PROGRESSIVE EQUIPMENT RENTALS, INC.	1632 FREEDOM BLVD				SPRINGSBURY	MA	01545				N				\$3,073.74
PROGRESSIVE EQUIPMENT RENTALS, INC.	1632 FREEDOM BLVD				SPRINGSBURY	MA	01545				N				\$3,073.74
PROGRESSIVE EQUIPMENT RENTALS, INC.	1632 FREEDOM BLVD				SPRINGSBURY	MA	01545				N				\$3,073.74
PROGRESSIVE EQUIPMENT RENTALS, INC.	1632 FREEDOM BLVD				SPRINGSBURY	MA	01545				N				\$3,073.74
PROGRESSIVE EQUIPMENT RENTALS, INC.	1632 FREEDOM BLVD				SPRINGSBURY	MA	01545				N				\$3,073.74
PROGRESSIVE EQUIPMENT RENTALS, INC.	1632 FREEDOM BLVD				SPRINGSBURY	MA	01545				N				\$3,073.74
PROGRESSIVE EQUIPMENT RENTALS, INC.	1632 FREEDOM BLVD				SPRINGSBURY	MA	01545				N				\$3,073.74
PROGRESSIVE EQUIPMENT RENTALS, INC.	1632 FREEDOM BLVD				SPRINGSBURY										

Creditor's Name	Address 1	Address 2	Address 3	Address 4	City	State	Zip	Country	C-Debtor	Date claim was incurred and consideration for claim	Subject to setoffs	Contingent	Disputed	Total amount of claim
SHINDLER TIRE RECYCLING LLC	2636 N 32ND ST	PO BOX 100684			MILWAUKEE	WI	53210			TRADE CLAIM	N			\$21,914.69
SHOPO STORES OPERATING CO, LLC	2530 1ST AVE N				ESCANABA	MI	49829			TRADE CLAIM	N			\$5,968.82
SHW CASTING TECHNOLOGIES, INCORPORATED	96 COMMERCIAL BLVD	PO BOX 738			TORRINGTON	CT	06790-0238			TRADE CLAIM	N			\$41,025.00
SIGN-A-RAMA, INC.	75 MAXWELL ST				MINNEAPOLIS	MN	55435-2397			TRADE CLAIM	N			\$4,138.51
SIOUX CO, INC	75 MAXWELL ST				MINNEAPOLIS	MN	55435-2397			TRADE CLAIM	N			\$173.16
SIEMENS INDUSTRY INC	4669 SHEPHERD TRL				ROCKFORD	IL	61109-3133			TRADE CLAIM	N			\$3,662.35
SIMONS INTERNATIONAL CORPORATION	5160 N 124TH ST				BUTLER	WI	53007-1332			TRADE CLAIM	N			\$13,968.90
SICKERBECK BROTHERS SHOWS	135 INTERVALLE RD				FITCHBURG	MA	01420			TRADE CLAIM	N			\$470.00
SONOCO PRODUCTS COMPANY	1 N 2ND ST	PO BOX 160			ESCANABA	MI	49828			TRADE CLAIM	N			\$92,563.71
SOUHEGAN WOOD PRODUCTS, INC.	10 SOUHEGAN ST				HARTSVILLE	SC	29550			TRADE CLAIM	N			\$10,260.00
SPECIALTY MINERALS, INC.	PO BOX 147	PO BOX 217			WILTON	NH	03098			TRADE CLAIM	N			\$7,687.43
ST FRANCIS HOSPITAL	3401 LUDINGTON ST				STAR CITY	AR	71687-4331			TRADE CLAIM	N			\$5,000.00
ST FRANCIS PROFESSIONAL SERVICES	1485 RELIABLE PKWY				ESCANABA	MI	48829-1300			TRADE CLAIM	N			\$10,810.51
STANI A HUBER CONSULTANTS, INC	200 N CEDAR RD				CHICAGO	IL	60688			TRADE CLAIM	N			\$513.00
STANDARD ELECTRIC COMPANY	PO BOX 5289				NEW LENOX	IL	60451-1751			TRADE CLAIM	N			\$1,503.89
STAPLES, INC	48 E WESLEY ST				SAGINAW	MI	48603-0289			TRADE CLAIM	N			\$983.35
STATE OF MICHIGAN DEB CASHIERS OFFI	PO BOX 30657				SOUTH HACKENSACK	MI	07606			TRADE CLAIM	N			\$27,000.31
STATE OF MICHIGAN DEB CASHIERS OFFI	PO BOX 30657				LANSING	MI	48209			TRADE CLAIM	N			\$2,500.00
STATE OF MICHIGAN DEB CASHIERS OFFI	PO BOX 30657				BEEK RIVER	MI	48407			TRADE CLAIM	N			\$1,000.00
STATE OF MICHIGAN DEB CASHIERS OFFI	PO BOX 30657				ESCANABA	MI	48829			TRADE CLAIM	N			\$67,306.00
STROPSCH OIL COMPANY	1325 WASHINGTON AVE				ESCANABA	MI	48829			TRADE CLAIM	N			\$93,137.01
SUB-AQUATICS, INC.	8855 E BROAD ST				GREEN BAY	WI	54311			TRADE CLAIM	N			\$2.00
SUN SUPERIOR CHIPPER PARTS, LLC	3168 S PINE TREE RD	PO BOX 12145			REYNOLDSBURG	OH	43068			TRADE CLAIM	N			\$12,067.38
SUPERIOR CRANE CORP	132 INDUSTRIAL WAY				ONEIDA	MI	54165-4800			TRADE CLAIM	N			\$255.37
SUPPLY CO, INC	400 WILMONT DR, UNIT C	PO BOX 1484			DARLINGTON	SC	29532			TRADE CLAIM	N			\$55,824.00
SWISCO FOOD SVCS OF EASTRN WISCONSIN	COONEY & CONWAY'S	SUITE 3000			WAUKESHA	WI	53189-7860			TRADE CLAIM	N			UNKNOWN
T & S CONTRACTING INC	1 SVCSO DR	120 N LASALLE ST.			CHICAGO	IL	60602-2445			LITIGATION CLAIM	N	X	X	UNKNOWN
TEAM INDUSTRIAL SERVICES, INC.	11830 US 41				JACKSON	MI	53037-8728			TRADE CLAIM	N			\$400.00
TECHMASTER INC	8318 PINEVILLE MATTHEWS, STE 708-20				RAPID RIVER	MI	48878-3511			TRADE CLAIM	N			\$30,182.00
TECHNOVINE CORPORATION	445 BROADWAY AVE				CHARLOTTE	NC	28226-4753			TRADE CLAIM	N			\$14,520.00
TEXAS ENERGY LLC	984M14376 GARWIN WACE DR				SAINT PAUL PARK	WI	53071			TRADE CLAIM	N			\$1,011.55
THE BRADEN-SUTPHIN INK COMPANY	100 DUALITY AVE				MEKONGONE FALLS	WI	53051-1629			TRADE CLAIM	N			\$33,039.73
THE JAMAR COMPANY	200 E HAMPTON AVE	PO BOX 859			NEW ALBANY	IN	47159-2772			TRADE CLAIM	N			\$2,948.35
THE OIL GEAR COMPANY	2100 S 51ST ST	PO BOX 87287			OSHKOSH	WI	54804			TRADE CLAIM	N			\$116,930.90
THE BERNHARD WILLIAMS COMPANY	2500 3RD AVE N				MILWAUKEE	WI	53219			TRADE CLAIM	N			\$52.00
THERMO ENVIRONMENTAL INSTRUMENTS INC	217 FORGE PKWY				ESCANABA	MI	49829			TRADE CLAIM	N			\$2,888.43
THERMO ENVIRONMENTAL INSTRUMENTS INC	4500 LUNBERRY DR				FRANKLIN	MA	02038-3157			TRADE CLAIM	N			\$89.00
THYSSENKRUPP ELEVATOR CORPORATION	4511 W 1ST ST, STE 1				WATSON PARK	IL	60103-5491			TRADE CLAIM	N			\$9,891.49
THYSSENKRUPP ELEVATOR CORPORATION	4511 W 1ST ST, STE 1				WATSON PARK	IL	60103-5491			TRADE CLAIM	N			\$9,891.49
THYSSENKRUPP ELEVATOR CORPORATION	4511 W 1ST ST, STE 1				WATSON PARK	IL	60103-5491			TRADE CLAIM	N			\$9,891.49
THYSSENKRUPP ELEVATOR CORPORATION	4511 W 1ST ST, STE 1				WATSON PARK	IL	60103-5491			TRADE CLAIM	N			\$9,891.49
THYSSENKRUPP ELEVATOR CORPORATION	4511 W 1ST ST, STE 1				WATSON PARK	IL	60103-5491			TRADE CLAIM	N			\$9,891.49
THYSSENKRUPP ELEVATOR CORPORATION	4511 W 1ST ST, STE 1				WATSON PARK	IL	60103-5491			TRADE CLAIM	N			\$9,891.49
THYSSENKRUPP ELEVATOR CORPORATION	4511 W 1ST ST, STE 1				WATSON PARK	IL	60103-5491			TRADE CLAIM	N			\$9,891.49
THYSSENKRUPP ELEVATOR CORPORATION	4511 W 1ST ST, STE 1				WATSON PARK	IL	60103-5491			TRADE CLAIM	N			\$9,891.49
THYSSENKRUPP ELEVATOR CORPORATION	4511 W 1ST ST, STE 1				WATSON PARK	IL	60103-5491			TRADE CLAIM	N			\$9,891.49
THYSSENKRUPP ELEVATOR CORPORATION	4511 W 1ST ST, STE 1				WATSON PARK	IL	60103-5491			TRADE CLAIM	N			\$9,891.49
THYSSENKRUPP ELEVATOR CORPORATION	4511 W 1ST ST, STE 1				WATSON PARK	IL	60103-5491			TRADE CLAIM	N			\$9,891.49
THYSSENKRUPP ELEVATOR CORPORATION	4511 W 1ST ST, STE 1				WATSON PARK	IL	60103-5491			TRADE CLAIM	N			\$9,891.49
THYSSENKRUPP ELEVATOR CORPORATION	4511 W 1ST ST, STE 1				WATSON PARK	IL	60103-5491			TRADE CLAIM	N			\$9,891.49
THYSSENKRUPP ELEVATOR CORPORATION	4511 W 1ST ST, STE 1				WATSON PARK	IL	60103-5491			TRADE CLAIM	N			\$9,891.49
THYSSENKRUPP ELEVATOR CORPORATION	4511 W 1ST ST, STE 1				WATSON PARK	IL	60103-5491			TRADE CLAIM	N			\$9,891.49
THYSSENKRUPP ELEVATOR CORPORATION	4511 W 1ST ST, STE 1				WATSON PARK	IL	60103-5491			TRADE CLAIM	N			\$9,891.49
THYSSENKRUPP ELEVATOR CORPORATION	4511 W 1ST ST, STE 1				WATSON PARK	IL	60103-5491			TRADE CLAIM	N			\$9,891.49
THYSSENKRUPP ELEVATOR CORPORATION	4511 W 1ST ST, STE 1				WATSON PARK	IL	60103-5491			TRADE CLAIM	N			\$9,891.49
THYSSENKRUPP ELEVATOR CORPORATION	4511 W 1ST ST, STE 1				WATSON PARK	IL	60103-5491			TRADE CLAIM	N			\$9,891.49
THYSSENKRUPP ELEVATOR CORPORATION	4511 W 1ST ST, STE 1				WATSON PARK	IL	60103-5491			TRADE CLAIM	N			\$9,891.49
THYSSENKRUPP ELEVATOR CORPORATION	4511 W 1ST ST, STE 1				WATSON PARK	IL	60103-5491			TRADE CLAIM	N			\$9,891.49
THYSSENKRUPP ELEVATOR CORPORATION	4511 W 1ST ST, STE 1				WATSON PARK	IL	60103-5491			TRADE CLAIM	N			\$9,891.49
THYSSENKRUPP ELEVATOR CORPORATION	4511 W 1ST ST, STE 1				WATSON PARK	IL	60103-5491			TRADE CLAIM	N			\$9,891.49
THYSSENKRUPP ELEVATOR CORPORATION	4511 W 1ST ST, STE 1				WATSON PARK	IL	60103-5491			TRADE CLAIM	N			\$9,891.49
THYSSENKRUPP ELEVATOR CORPORATION	4511 W 1ST ST, STE 1				WATSON PARK	IL	60103-5491			TRADE CLAIM	N			\$9,891.49
THYSSENKRUPP ELEVATOR CORPORATION	4511 W 1ST ST, STE 1				WATSON PARK	IL	60103-5491			TRADE CLAIM	N			\$9,891.49
THYSSENKRUPP ELEVATOR CORPORATION	4511 W 1ST ST, STE 1				WATSON PARK	IL	60103-5491			TRADE CLAIM	N			\$9,891.49
THYSSENKRUPP ELEVATOR CORPORATION	4511 W 1ST ST, STE 1				WATSON PARK	IL	60103-5491			TRADE CLAIM	N			\$9,891.49
THYSSENKRUPP ELEVATOR CORPORATION	4511 W 1ST ST, STE 1				WATSON PARK	IL	60103-5491			TRADE CLAIM	N			\$9,891.49
THYSSENKRUPP ELEVATOR CORPORATION	4511 W 1ST ST, STE 1				WATSON PARK	IL	60103-5491			TRADE CLAIM	N			\$9,891.49
THYSSENKRUPP ELEVATOR CORPORATION	4511 W 1ST ST, STE 1				WATSON PARK	IL	60103-5491			TRADE CLAIM	N			\$9,891.49
THYSSENKRUPP ELEVATOR CORPORATION	4511 W 1ST ST, STE 1				WATSON PARK	IL	60103-5491			TRA				

Creditor's Name	Address 1	Address 2	Address 3	Address 4	City	State	Zip	Country	Co-Debtor	Date claim was incurred and consideration for claim	Subject to Setoffs	Unperfected	Disputed	Total amount of claim
VOITH PAPER INC.	2200 N ROEMER RD	PO BOX 2337			APPLETON	WI	54911-2337			TRADE CLAIM	N			\$142,595.14
WIR INTERNATIONAL, LLC	800 E FABRYAN PKWY				BATAVIA	IL	60510			TRADE CLAIM	N			\$974.50
W. B. THOMPSON COMPANY INC.	137 N HOOPER ST	PO BOX 769			KINGSFORD	MI	48002			TRADE CLAIM	N			\$175.00
WASTE MANAGEMENT OF MINNESOTA, INC.	2307 W COUNTY RD C2				ROSEVILLE	MA	01938			TRADE CLAIM	N			\$955.60
WEIR VALVES & CONTROLS USA, INC.	28 OLD RIGHT RD				IPSWICH	MA	01938			TRADE CLAIM	N			\$357,300
WERNER ELECTRIC SUPPLY CO.	1571 W 13TH AVE				IRON MOUNTAIN	MI	49801-2539			TRADE CLAIM	N			\$6,150.00
WERNER ELECTRIC SUPPLY CO.	1400 W BREITLING AVE	PO BOX 2180			IRON MOUNTAIN	MI	49801-2539			TRADE CLAIM	N			\$6,150.00
WERNER ELECTRIC SUPPLY CO.	2341 INDUSTRIAL DR	PO BOX 1170			NEENAH	WI	54956-4857			TRADE CLAIM	N			\$158.86
WESTERN LIME CORPORATION	206 N 6TH AVE	PO BOX 57			WEST BEND	WI	53095-0057			TRADE CLAIM	N			\$255,108.88
WICKLIFFE PAPER COMPANY	C/O DOUG COOPER, VICE PRESIDENT,				MAHESBURG	OH	45342			INTERCOMPANY CLAIM	N			\$149,251.20
WILLIAM K. HETRICK	GENERAL COUNSEL & SECRETARY	8540 GANDER CREEK DRIVE			MARQUETTE	MI	49855			TRADE CLAIM	N			\$413.97
WILLIAM MONTON & SONS INC	300 S FRONT ST				PISCATAWAY	NJ	08854-9229			TRADE CLAIM	N			\$3,102.00
WILLIAMS PARTS & SUPPLY CO.	701 E HELL RD W	PO BOX 387			WILMINGTON	DE	19804-0387			TRADE CLAIM	N			\$5,780.00
WIRE TECH INC.	701 OAK ST	PO BOX 431			CALLUM	MI	48812			TRADE CLAIM	N			\$1,850.00
WISCONSIN CONTROL CORPORATION	3441 W HIGHVIEW DR				APPLETON	WI	54914-5712			TRADE CLAIM	N			\$1,972.53
WISCONSIN LIFT TRUCK CORP.	N8W22520A JOHNSON DR				WALKER	WI	53186-1668			TRADE CLAIM	N			\$12,812.79
WISCONSIN VALVES & AUTO	1776 W MATTHEW DR				DE PERE	WI	54115			TRADE CLAIM	N			\$851.04
WORKPLACE INTEGRA INC.	N5061 W SPEARHEAD RD				JUNEAU	MI	53039-8547			TRADE CLAIM	N			\$19,900.00
WYOMING VALVE & TOOL CO.	7343 W FRIENDLY AVE, SITE G	PO BOX 35767			GREENSBORO	NC	27410			TRADE CLAIM	N			\$19,900.00
YAC INC.	5140 HUTCHINSON RD	PO BOX 8886			GREEN BAY	WI	54304-7889			TRADE CLAIM	N			\$14,181.63
Z & R ELECTRIC SERVICE INC	618 INDUSTRIAL PARK DR	PO BOX 667			IRON MOUNTAIN	MI	49801			TRADE CLAIM	N			\$425,990,181.71
TOTAL:														\$425,990,181.71

* Net of Original Issue Discount.

In re: Escanaba Paper Company

Case No. 11-12813 (KG)

SCHEDULE G - EXECUTORY CONTRACTS AND UNEXPIRED LEASES

Describe all executory contracts of any nature and all unexpired leases of real or personal property. Include any timeshare interests. State nature of debtor's interest in contract, i.e., "Purchaser," "Agent," etc. State whether debtor is the lessor or lessee of a lease. Provide the names and complete mailing addresses of all other parties to each lease or contract described. If a minor child is a party to one of the leases or contracts, state the child's initials and the name and address of the child's parent or guardian, such as "A.B., a minor child, by John Doe, guardian." Do not disclose the child's name. See, 11 U.S.C. §112 and Fed. R. Bankr. P. 1007(m)

☐ Check this box if debtor has no executory contracts or unexpired leases.

NAME AND MAILING ADDRESS, INCLUDING ZIP CODE, OF OTHER PARTIES TO LEASE OR CONTRACT	DESCRIPTION OF CONTRACT OR LEASE AND NATURE OF DEBTOR'S INTEREST. STATE WHETHER LEASE IS FOR NONRESIDENTIAL REAL PROPERTY. STATE CONTRACT NUMBER OF ANY GOVERNMENT CONTRACT
See Attached Exhibit Schedule G	

In re: Escanaba Paper Company
Case No. 11-12813
Exhibit to Schedule G
Executory Contracts and Unexpired Leases

NAME OF OTHER PARTIES TO LEASE OR CONTRACT	ADDRESS 1	ADDRESS 2	ADDRESS 3	CITY	STATE	ZIP	DESCRIPTION OF CONTRACT OR LEASE AND NATURE OF DEBTOR'S INTEREST. STATE WHETHER LEASE IS OF NONRESIDENTIAL REAL PROPERTY. STATE CONTRACT NUMBER OF ANY GOVERNMENT CONTRACT.
ABB INC.	29801 EUCLID AVE			WICKLIFFE	OH	44092-1832	SERVICES
A-C EQUIPMENT SERVICES, CORP	6737 W WASHINGTON ST, STE 1400			MILWAUKEE	WI	53214	SERVICES
ACC PLANNED SERVICE, INC.	2085 W PACKARD ST			APPLETON	WI	54914	SERVICES
ARAMARK UNIFORM SERVICES	1920 OAK ST			LA CROSSE	WI	54603-2314	SERVICES
AYRES ASSOCIATES INC	2711 W SUPERIOR ST			DULUTH	MN	55806-1837	SUPPLIER
B & B ELECTRICAL CONTRACTORS INC	627 CIRCLE DR			IRON MOUNTAIN	MI	49801	SERVICES
BODY MECHANIX	901 S LINCOLN RD.			ESCANABA	MI	49829	EMPLOYEE SERVICES
BOLM ENTERPRISES INC	2512 1ST AVE S			ESCANABA	MI	49829-1311	SERVICES
C REISS COAL CO	ATTN: MARK CUMMINGS	1011 S 8TH ST	PO BOX 688	SHEBOYGAN	WI	53081	ENERGY
DOLPHIN SOFTWARE INC	9 MONROE PKWY, STE 150	PO BOX 5000		LAKE OSWEGO	OR	97035	REGULATORY
ESCANABA TIMBER LLC	COURTHOUSE PLAZA NE			DAYTON	OH	45463	WOOD
FMC CORP	ATTN: HERB SAWYER	1735 MARKET ST, FL 14		PHILADELPHIA	PA	19103-7505	RAW MATERIALS
GE CAPITAL FLEET SERVICES	PO BOX 100363			ATLANTA	GA	30384-0363	SERVICES
HONEYWELL MEASUREX CORP	1511 W MAIN AVE, STE 200			DE PERE	WI	54115	MAINTENANCE, REPAIR & OPERATIONS
INGERSOLL RAND CO INC	N58W14686 SHAWN CIRCLE			MENOMONEE FALLS	WI	53051-5966	SERVICES
INTERNATIONAL BROTHERHOOD OF ELECTRICAL WORKERS (IBEW) LOCAL 979	ATTN: TOM LIPPENS	PO BOX 733		ESCANABA	MI	49829	UNION CONTRACT
L&S ELECTRIC INC	5101 MESKER ST	PO BOX 740		SCHOFIELD	WI	54476-3056	MAINTENANCE, REPAIR & OPERATIONS
METSO AUTOMATION	2900 COURTYARDS DR			NORCROSS	GA	30071	MAINTENANCE, REPAIR & OPERATIONS
NMHG FINANCIAL SERVICES INC	44 OLD RIDGEBURY RD			DANBURY	CT	06810	SERVICES
PLUM CREEK	1411 N 4TH ST			TOMAHAWK	WI	54487	WOOD
POTLATCH LAND & LUMBER LLC	650 A AVE			GWINN	MI	49841	WOOD
REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	CUSTOMER
SAGOLA HARDWOODS LTD	PO BOX 99			SAGOLA	MI	49881	WOOD
TEAMSTERS LOCAL 486	7100 CITY ROAD 426			ESCANABA	MI	49829	UNION CONTRACT
UNISOURCE WORLDWIDE INC	850 N ARLINGTON HTS DR			ITASCA	IL	60143	MAINTENANCE, REPAIR & OPERATIONS
UNITED STEELWORKERS LOCAL 2-21	ATTN: SALLY FEISTEL	1244A MIDWAY RD.		MENASHA	WI	54951	UNION CONTRACT
UPPER LAKES COAL CO INC	ATTN: PAUL COPPO	1400 BYLSBY AVE	PO BOX 10484	GREEN BAY	WI	54303-3708	ENERGY
UPPER PENINSULA POWER CO	ATTN: DAN SMIES	117 STEPHENSON AVE		ESCANABA	MI	49829-2735	ENERGY

In re: **Escanaba Paper Company**Case No. **11-12813 (KG)****SCHEDULE H - CODEBTORS**

Provide the information requested concerning any person or entity, other than a spouse in a joint case, that is also liable on any debts listed by debtor in the schedules of creditors. Include all guarantors and co-signers. If the debtor resides or resided in a community property state, commonwealth, or territory (including Alaska, Arizona, California, Idaho, Louisiana, Nevada, New Mexico, Puerto Rico, Texas, Washington, or Wisconsin) within the eight-year period immediately preceding the commencement of the case, identify the name of the debtor's spouse and of any former spouse who resides or resided with the debtor in the community property state, commonwealth, or territory. Include all names used by the nondebtor spouse during the eight years immediately preceding the commencement of this case. If a minor child is a codebtor or a creditor, state the child's initials and the name and address of the child's parent or guardian, such as "A.B., a minor child, by John Doe, guardian." Do not disclose the child's name. See, 11 U.S.C. §112 and Fed. Bankr. P. 1007(m)

☐ Check this box if debtor has no codebtors.

NAME AND ADDRESS OF CODEBTOR	NAME AND ADDRESS OF CREDITOR
See Attached Exhibit Schedule H	

In re: Escanaba Paper Company
Case No. 11-12813
Exhibit to Schedule H
Codebtors

Name and address of codebtor	Name and address of creditor
CHILLCOTHE PAPER INC. 8540 GANDER CREEK DRIVE MIAMISBURG, OH 45342	AIRTEK CONSTRUCTION, INC. 800 KING STREET, PLAZA LEVEL WILMINGTON, DE 19801
CHILLCOTHE PAPER INC. 8540 GANDER CREEK DRIVE MIAMISBURG, OH 45342	HSBC BANK, USA, AS SUCCESSOR TRUSTEE ATTN SANDRA HORWITZ 10 E 40TH STREET 14TH FL NEW YORK, NY 10016
CHILLCOTHE PAPER INC. 8540 GANDER CREEK DRIVE MIAMISBURG, OH 45342	THE BANK OF NEW YORK MELLON JAMES BRIGGS 101 BARCLAY STREET FLOOR 8W NEW YORK, NY 10286
CHILLCOTHE PAPER INC. 8540 GANDER CREEK DRIVE MIAMISBURG, OH 45342	WILMINGTON TRUST, NATIONAL ASSOCIATION, AS SUCCESSOR TRUSTEE PATRICK J. HEALY RODNEY SQUARE NORTH 1100 NORTH MARKET ST WILMINGTON, DE 19890-1600 10% SENIOR SECURED NOTES DUE 2012
CHILLCOTHE PAPER INC. 8540 GANDER CREEK DRIVE MIAMISBURG, OH 45342	WILMINGTON TRUST, NATIONAL ASSOCIATION, AS SUCCESSOR TRUSTEE PATRICK J. HEALY RODNEY SQUARE NORTH 1100 NORTH MARKET ST WILMINGTON, DE 19890-1600 FLOATING RATE SENIOR SECURED NOTES DUE 2012
JPMORGAN CHASE BANK, N.A. 1 CHASE MANHATTAN PLZ 7TH FL NY1A150 NEW YORK, NY 10005	MICHIGAN DEPARTMENT OF ENVIRONMENTAL QUALITY 525 WEST ALLEGAN STREET LANSING, MI 48909-7973 LETTER OF CREDIT:
JPMORGAN CHASE BANK, N.A. 1 CHASE MANHATTAN PLZ 7TH FL NY1A150 NEW YORK, NY 10005	MICHIGAN DEPARTMENT OF ENVIRONMENTAL QUALITY 525 WEST ALLEGAN STREET LANSING, MI 48909-7973 LETTER OF CREDIT: 639981

In re: Escanaba Paper Company
Case No. 11-12813
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Codebtors

Name and address of codebtor	Name and address of creditor
JPMORGAN CHASE BANK, N.A. 1 CHASE MANHATTAN PLZ 7TH FL NY1A150 NEW YORK, NY 10005	MICHIGAN DEPARTMENT OF ENVIRONMENTAL QUALITY 525 WEST ALLEGAN STREET LANSING, MI 48909-7973 LETTER OF CREDIT: 639982
JPMORGAN CHASE BANK, N.A. 1 CHASE MANHATTAN PLZ 7TH FL NY1A150 NEW YORK, NY 10005	MICHIGAN DEPARTMENT OF ENVIRONMENTAL QUALITY 525 WEST ALLEGAN STREET LANSING, MI 48909-7973 LETTER OF CREDIT: 639983
JPMORGAN CHASE BANK, N.A. 1 CHASE MANHATTAN PLZ 7TH FL NY1A150 NEW YORK, NY 10005	MICHIGAN DEPARTMENT OF ENVIRONMENTAL QUALITY 525 WEST ALLEGAN STREET LANSING, MI 48909-7973 LETTER OF CREDIT: 639984
JPMORGAN CHASE BANK, N.A. 1 CHASE MANHATTAN PLZ 7TH FL NY1A150 NEW YORK, NY 10005	MICHIGAN DEPARTMENT OF ENVIRONMENTAL QUALITY 525 WEST ALLEGAN STREET LANSING, MI 48909-7973 LETTER OF CREDIT: 639989
LUKE PAPER COMPANY 300 PRATT STREET LUKE, MD 21540	AIRTEK CONSTRUCTION, INC. 800 KING STREET, PLAZA LEVEL WILMINGTON, DE 19801
LUKE PAPER COMPANY 300 PRATT STREET LUKE, MD 21540	HSBC BANK, USA, AS SUCCESSOR TRUSTEE ATTN SANDRA HORWITZ 10 E 40TH STREET 14TH FL NEW YORK, NY 10016
LUKE PAPER COMPANY 300 PRATT STREET LUKE, MD 21540	THE BANK OF NEW YORK MELLON JAMES BRIGGS 101 BARCLAY STREET FLOOR 8W NEW YORK, NY 10286
LUKE PAPER COMPANY 300 PRATT STREET LUKE, MD 21540	WILMINGTON TRUST, NATIONAL ASSOCIATION, AS SUCCESSOR TRUSTEE PATRICK J. HEALY RODNEY SQUARE NORTH 1100 NORTH MARKET ST WILMINGTON, DE 19890-1600 10% SENIOR SECURED NOTES DUE 2012

In re: Escanaba Paper Company

Case No. 11-12813

Exhibit to Schedule H

Codebtors

Name and address of codebtor	Name and address of creditor
LUKE PAPER COMPANY 300 PRATT STREET LUKE, MD 21540	WILMINGTON TRUST, NATIONAL ASSOCIATION, AS SUCCESSOR TRUSTEE PATRICK J. HEALY RODNEY SQUARE NORTH 1100 NORTH MARKET ST WILMINGTON, DE 19890-1600 FLOATING RATE SENIOR SECURED NOTES DUE 2012
NEWPAGE CANADIAN SALES LLC 8540 GANDER CREEK DRIVE MIAMISBURG, OH 45342	AIRTEK CONSTRUCTION, INC. 800 KING STREET, PLAZA LEVEL WILMINGTON, DE 19801
NEWPAGE CANADIAN SALES LLC 8540 GANDER CREEK DRIVE MIAMISBURG, OH 45342	HSBC BANK, USA, AS SUCCESSOR TRUSTEE ATTN SANDRA HORWITZ 10 E 40TH STREET 14TH FL NEW YORK, NY 10016
NEWPAGE CANADIAN SALES LLC 8540 GANDER CREEK DRIVE MIAMISBURG, OH 45342	THE BANK OF NEW YORK MELLON JAMES BRIGGS 101 BARCLAY STREET FLOOR 8W NEW YORK, NY 10286
NEWPAGE CANADIAN SALES LLC 8540 GANDER CREEK DRIVE MIAMISBURG, OH 45342	WILMINGTON TRUST, NATIONAL ASSOCIATION, AS SUCCESSOR TRUSTEE PATRICK J. HEALY RODNEY SQUARE NORTH 1100 NORTH MARKET ST WILMINGTON, DE 19890-1600 10% SENIOR SECURED NOTES DUE 2012
NEWPAGE CANADIAN SALES LLC 8540 GANDER CREEK DRIVE MIAMISBURG, OH 45342	WILMINGTON TRUST, NATIONAL ASSOCIATION, AS SUCCESSOR TRUSTEE PATRICK J. HEALY RODNEY SQUARE NORTH 1100 NORTH MARKET ST WILMINGTON, DE 19890-1600 FLOATING RATE SENIOR SECURED NOTES DUE 2012
NEWPAGE CONSOLIDATED PAPERS INC. 8540 GANDER CREEK DRIVE MIAMISBURG, OH 45342	AIRTEK CONSTRUCTION, INC. 800 KING STREET, PLAZA LEVEL WILMINGTON, DE 19801

In re: Escanaba Paper Company

Case No. 11-12813

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Codebtors

Name and address of codebtor	Name and address of creditor
NEWPAGE CONSOLIDATED PAPERS INC. 8540 GANDER CREEK DRIVE MIAMISBURG, OH 45342	HSBC BANK, USA, AS SUCCESSOR TRUSTEE ATTN SANDRA HORWITZ 10 E 40TH STREET 14TH FL NEW YORK, NY 10016
NEWPAGE CONSOLIDATED PAPERS INC. 8540 GANDER CREEK DRIVE MIAMISBURG, OH 45342	THE BANK OF NEW YORK MELLON JAMES BRIGGS 101 BARCLAY STREET FLOOR 8W NEW YORK, NY 10286
NEWPAGE CONSOLIDATED PAPERS INC. 8540 GANDER CREEK DRIVE MIAMISBURG, OH 45342	WILMINGTON TRUST, NATIONAL ASSOCIATION, AS SUCCESSOR TRUSTEE PATRICK J. HEALY RODNEY SQUARE NORTH 1100 NORTH MARKET ST WILMINGTON, DE 19890-1600 10% SENIOR SECURED NOTES DUE 2012
NEWPAGE CONSOLIDATED PAPERS INC. 8540 GANDER CREEK DRIVE MIAMISBURG, OH 45342	WILMINGTON TRUST, NATIONAL ASSOCIATION, AS SUCCESSOR TRUSTEE PATRICK J. HEALY RODNEY SQUARE NORTH 1100 NORTH MARKET ST WILMINGTON, DE 19890-1600 FLOATING RATE SENIOR SECURED NOTES DUE 2012
NEWPAGE CORPORATION 8540 GANDER CREEK DRIVE MIAMISBURG, OH 45342	AIRTEK CONSTRUCTION, INC. 800 KING STREET, PLAZA LEVEL WILMINGTON, DE 19801
NEWPAGE CORPORATION 8540 GANDER CREEK DRIVE MIAMISBURG, OH 45342	BACCO CONSTRUCTION COMPANY 171 MONROE AVENUE NW SUITE 999 GRAND RAPIDS, MI 49503
NEWPAGE CORPORATION 8540 GANDER CREEK DRIVE MIAMISBURG, OH 45342	G L & V USA INC 141 BURKE STREET NASHUA, NH 03060
NEWPAGE CORPORATION 8540 GANDER CREEK DRIVE MIAMISBURG, OH 45342	HSBC BANK, USA, AS SUCCESSOR TRUSTEE ATTN SANDRA HORWITZ 10 E 40TH STREET 14TH FL NEW YORK, NY 10016

In re: Escanaba Paper Company
Case No. 11-12813
Exhibit to Schedule H
Codebtors

Name and address of codebtor	Name and address of creditor
NEWPAGE CORPORATION 8540 GANDER CREEK DRIVE MIAMISBURG, OH 45342	THE BANK OF NEW YORK MELLON JAMES BRIGGS 101 BARCLAY STREET FLOOR 8W NEW YORK, NY 10286
NEWPAGE CORPORATION 8540 GANDER CREEK DRIVE MIAMISBURG, OH 45342	TRANE US, INC. 3600 PAMMEL CREEK ROAD LACROSSE, WI 54601
NEWPAGE CORPORATION 8540 GANDER CREEK DRIVE MIAMISBURG, OH 45342	WILMINGTON TRUST, NATIONAL ASSOCIATION, AS SUCCESSOR TRUSTEE PATRICK J. HEALY RODNEY SQUARE NORTH 1100 NORTH MARKET ST WILMINGTON, DE 19890-1600 10% SENIOR SECURED NOTES DUE 2012
NEWPAGE CORPORATION 8540 GANDER CREEK DRIVE MIAMISBURG, OH 45342	WILMINGTON TRUST, NATIONAL ASSOCIATION, AS SUCCESSOR TRUSTEE PATRICK J. HEALY RODNEY SQUARE NORTH 1100 NORTH MARKET ST WILMINGTON, DE 19890-1600 FLOATING RATE SENIOR SECURED NOTES DUE 2012
NEWPAGE ENERGY SERVICES LLC 8540 GANDER CREEK DRIVE MIAMISBURG, OH 45342	AIRTEK CONSTRUCTION, INC. 800 KING STREET, PLAZA LEVEL WILMINGTON, DE 19801
NEWPAGE ENERGY SERVICES LLC 8540 GANDER CREEK DRIVE MIAMISBURG, OH 45342	HSBC BANK, USA, AS SUCCESSOR TRUSTEE ATTN SANDRA HORWITZ 10 E 40TH STREET 14TH FL NEW YORK, NY 10016
NEWPAGE ENERGY SERVICES LLC 8540 GANDER CREEK DRIVE MIAMISBURG, OH 45342	THE BANK OF NEW YORK MELLON JAMES BRIGGS 101 BARCLAY STREET FLOOR 8W NEW YORK, NY 10286

In re: Escanaba Paper Company
Case No. 11-12813
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Codebtors

Name and address of codebtor	Name and address of creditor
NEWPAGE ENERGY SERVICES LLC 8540 GANDER CREEK DRIVE MIAMISBURG, OH 45342	WILMINGTON TRUST, NATIONAL ASSOCIATION, AS SUCCESSOR TRUSTEE PATRICK J. HEALY RODNEY SQUARE NORTH 1100 NORTH MARKET ST WILMINGTON, DE 19890-1600 10% SENIOR SECURED NOTES DUE 2012
NEWPAGE ENERGY SERVICES LLC 8540 GANDER CREEK DRIVE MIAMISBURG, OH 45342	WILMINGTON TRUST, NATIONAL ASSOCIATION, AS SUCCESSOR TRUSTEE PATRICK J. HEALY RODNEY SQUARE NORTH 1100 NORTH MARKET ST WILMINGTON, DE 19890-1600 FLOATING RATE SENIOR SECURED NOTES DUE 2012
NEWPAGE PORT HAWKESBURY CORPORATION 1959 UPPER WATER STREET SUITE 1300 HALIFAX, NOVA SCOTIA B3J 3N2	HSBC BANK, USA, AS SUCCESSOR TRUSTEE ATTN SANDRA HORWITZ 10 E 40TH STREET 14TH FL NEW YORK, NY 10016
NEWPAGE PORT HAWKESBURY CORPORATION 1959 UPPER WATER STREET SUITE 1300 HALIFAX, NOVA SCOTIA B3J 3N2	THE BANK OF NEW YORK MELLON JAMES BRIGGS 101 BARCLAY STREET FLOOR 8W NEW YORK, NY 10286
NEWPAGE PORT HAWKESBURY CORPORATION 1959 UPPER WATER STREET SUITE 1300 HALIFAX, NOVA SCOTIA B3J 3N2	WILMINGTON TRUST, NATIONAL ASSOCIATION, AS SUCCESSOR TRUSTEE PATRICK J. HEALY RODNEY SQUARE NORTH 1100 NORTH MARKET ST WILMINGTON, DE 19890-1600 10% SENIOR SECURED NOTES DUE 2012
NEWPAGE PORT HAWKESBURY CORPORATION 1959 UPPER WATER STREET SUITE 1300 HALIFAX, NOVA SCOTIA B3J 3N2	WILMINGTON TRUST, NATIONAL ASSOCIATION, AS SUCCESSOR TRUSTEE PATRICK J. HEALY RODNEY SQUARE NORTH 1100 NORTH MARKET ST WILMINGTON, DE 19890-1600 FLOATING RATE SENIOR SECURED NOTES DUE 2012

In re: Escanaba Paper Company
Case No. 11-12813
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Codebtors

Name and address of codebtor	Name and address of creditor
NEWPAGE PORT HAWKESBURY HOLDING LLC 8540 GANDER CREEK DRIVE MIAMISBURG, OH 45342	AIRTEK CONSTRUCTION, INC. 800 KING STREET, PLAZA LEVEL WILMINGTON, DE 19801
NEWPAGE PORT HAWKESBURY HOLDING LLC 8540 GANDER CREEK DRIVE MIAMISBURG, OH 45342	HSBC BANK, USA, AS SUCCESSOR TRUSTEE ATTN SANDRA HORWITZ 10 E 40TH STREET 14TH FL NEW YORK, NY 10016
NEWPAGE PORT HAWKESBURY HOLDING LLC 8540 GANDER CREEK DRIVE MIAMISBURG, OH 45342	THE BANK OF NEW YORK MELLON JAMES BRIGGS 101 BARCLAY STREET FLOOR 8W NEW YORK, NY 10286
NEWPAGE PORT HAWKESBURY HOLDING LLC 8540 GANDER CREEK DRIVE MIAMISBURG, OH 45342	WILMINGTON TRUST, NATIONAL ASSOCIATION, AS SUCCESSOR TRUSTEE PATRICK J. HEALY RODNEY SQUARE NORTH 1100 NORTH MARKET ST WILMINGTON, DE 19890-1600 10% SENIOR SECURED NOTES DUE 2012
NEWPAGE PORT HAWKESBURY HOLDING LLC 8540 GANDER CREEK DRIVE MIAMISBURG, OH 45342	WILMINGTON TRUST, NATIONAL ASSOCIATION, AS SUCCESSOR TRUSTEE PATRICK J. HEALY RODNEY SQUARE NORTH 1100 NORTH MARKET ST WILMINGTON, DE 19890-1600 FLOATING RATE SENIOR SECURED NOTES DUE 2012
NEWPAGE WISCONSIN SYSTEM INC. 231 FIRST STREET NORTH WISCONSIN RAPIDS, WI 54454	AIRTEK CONSTRUCTION, INC. 800 KING STREET, PLAZA LEVEL WILMINGTON, DE 19801
NEWPAGE WISCONSIN SYSTEM INC. 231 FIRST STREET NORTH WISCONSIN RAPIDS, WI 54454	HSBC BANK, USA, AS SUCCESSOR TRUSTEE ATTN SANDRA HORWITZ 10 E 40TH STREET 14TH FL NEW YORK, NY 10016

In re: Escanaba Paper Company

Case No. 11-12813

Exhibit to Schedule H

Codebtors

Name and address of codebtor	Name and address of creditor
NEWPAGE WISCONSIN SYSTEM INC. 231 FIRST STREET NORTH WISCONSIN RAPIDS, WI 54454	THE BANK OF NEW YORK MELLON JAMES BRIGGS 101 BARCLAY STREET FLOOR 8W NEW YORK, NY 10286
NEWPAGE WISCONSIN SYSTEM INC. 231 FIRST STREET NORTH WISCONSIN RAPIDS, WI 54454	WILMINGTON TRUST, NATIONAL ASSOCIATION, AS SUCCESSOR TRUSTEE PATRICK J. HEALY RODNEY SQUARE NORTH 1100 NORTH MARKET ST WILMINGTON, DE 19890-1600 10% SENIOR SECURED NOTES DUE 2012
NEWPAGE WISCONSIN SYSTEM INC. 231 FIRST STREET NORTH WISCONSIN RAPIDS, WI 54454	WILMINGTON TRUST, NATIONAL ASSOCIATION, AS SUCCESSOR TRUSTEE PATRICK J. HEALY RODNEY SQUARE NORTH 1100 NORTH MARKET ST WILMINGTON, DE 19890-1600 FLOATING RATE SENIOR SECURED NOTES DUE 2012
RUMFORD PAPER COMPANY 35 HARTFORD STREET RUMFORD, ME 04276	AIRTEK CONSTRUCTION, INC. 800 KING STREET, PLAZA LEVEL WILMINGTON, DE 19801
RUMFORD PAPER COMPANY 35 HARTFORD STREET RUMFORD, ME 04276	HSBC BANK, USA, AS SUCCESSOR TRUSTEE ATTN SANDRA HORWITZ 10 E 40TH STREET 14TH FL NEW YORK, NY 10016
RUMFORD PAPER COMPANY 35 HARTFORD STREET RUMFORD, ME 04276	THE BANK OF NEW YORK MELLON JAMES BRIGGS 101 BARCLAY STREET FLOOR 8W NEW YORK, NY 10286
RUMFORD PAPER COMPANY 35 HARTFORD STREET RUMFORD, ME 04276	WILMINGTON TRUST, NATIONAL ASSOCIATION, AS SUCCESSOR TRUSTEE PATRICK J. HEALY RODNEY SQUARE NORTH 1100 NORTH MARKET ST WILMINGTON, DE 19890-1600 10% SENIOR SECURED NOTES DUE 2012

In re: Escanaba Paper Company**Case No. 11-12813**

Exhibit to Schedule H

Codebtors

Name and address of codebtor	Name and address of creditor
RUMFORD PAPER COMPANY 35 HARTFORD STREET RUMFORD, ME 04276	WILMINGTON TRUST, NATIONAL ASSOCIATION, AS SUCCESSOR TRUSTEE PATRICK J. HEALY RODNEY SQUARE NORTH 1100 NORTH MARKET ST WILMINGTON, DE 19890-1600 FLOATING RATE SENIOR SECURED NOTES DUE 2012
UPLAND RESOURCES, INC 8540 GANDER CREEK DRIVE MIAMISBURG, OH 45342	AIRTEK CONSTRUCTION, INC. 800 KING STREET, PLAZA LEVEL WILMINGTON, DE 19801
UPLAND RESOURCES, INC 8540 GANDER CREEK DRIVE MIAMISBURG, OH 45342	HSBC BANK, USA, AS SUCCESSOR TRUSTEE ATTN SANDRA HORWITZ 10 E 40TH STREET 14TH FL NEW YORK, NY 10016
UPLAND RESOURCES, INC 8540 GANDER CREEK DRIVE MIAMISBURG, OH 45342	THE BANK OF NEW YORK MELLON JAMES BRIGGS 101 BARCLAY STREET FLOOR 8W NEW YORK, NY 10286
UPLAND RESOURCES, INC 8540 GANDER CREEK DRIVE MIAMISBURG, OH 45342	WILMINGTON TRUST, NATIONAL ASSOCIATION, AS SUCCESSOR TRUSTEE PATRICK J. HEALY RODNEY SQUARE NORTH 1100 NORTH MARKET ST WILMINGTON, DE 19890-1600 10% SENIOR SECURED NOTES DUE 2012
UPLAND RESOURCES, INC 8540 GANDER CREEK DRIVE MIAMISBURG, OH 45342	WILMINGTON TRUST, NATIONAL ASSOCIATION, AS SUCCESSOR TRUSTEE PATRICK J. HEALY RODNEY SQUARE NORTH 1100 NORTH MARKET ST WILMINGTON, DE 19890-1600 FLOATING RATE SENIOR SECURED NOTES DUE 2012
WACHOVIA BANK, N.A. 301 SOUTH COLLEGE ST 27TH FL CHARLOTTE, NC 28288	MICHIGAN DEPARTMENT OF ENVIRONMENTAL QUALITY 525 WEST ALLEGAN STREET LANSING, MI 48909-7973 LETTER OF CREDIT: SM230250W

In re: Escanaba Paper Company
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Exhibit to Schedule H
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Name and address of codebtor	Name and address of creditor
WICKLIFFE PAPER COMPANY LLC 1724 FORT JEFFERSON HILL ROAD WICKLIFFE, KY 42087	AIRTEK CONSTRUCTION, INC. 800 KING STREET, PLAZA LEVEL WILMINGTON, DE 19801
WICKLIFFE PAPER COMPANY LLC 1724 FORT JEFFERSON HILL ROAD WICKLIFFE, KY 42087	HSBC BANK, USA, AS SUCCESSOR TRUSTEE ATTN SANDRA HORWITZ 10 E 40TH STREET 14TH FL NEW YORK, NY 10016
WICKLIFFE PAPER COMPANY LLC 1724 FORT JEFFERSON HILL ROAD WICKLIFFE, KY 42087	THE BANK OF NEW YORK MELLON JAMES BRIGGS 101 BARCLAY STREET FLOOR 8W NEW YORK, NY 10286
WICKLIFFE PAPER COMPANY LLC 1724 FORT JEFFERSON HILL ROAD WICKLIFFE, KY 42087	WILMINGTON TRUST, NATIONAL ASSOCIATION, AS SUCCESSOR TRUSTEE PATRICK J. HEALY RODNEY SQUARE NORTH 1100 NORTH MARKET ST WILMINGTON, DE 19890-1600 10% SENIOR SECURED NOTES DUE 2012
WICKLIFFE PAPER COMPANY LLC 1724 FORT JEFFERSON HILL ROAD WICKLIFFE, KY 42087	WILMINGTON TRUST, NATIONAL ASSOCIATION, AS SUCCESSOR TRUSTEE PATRICK J. HEALY RODNEY SQUARE NORTH 1100 NORTH MARKET ST WILMINGTON, DE 19890-1600 FLOATING RATE SENIOR SECURED NOTES DUE 2012

UNITED STATES BANKRUPTCY COURT
DISTRICT OF DELAWARE

In re: Escanaba Paper Company

Case No. 11-12813 (KG)

DECLARATION CONCERNING DEBTOR'S SCHEDULES

I, Ronald J. Arling, Controller and Chief Accounting Officer of the corporation named as debtor in this case, declare under penalty of perjury that I have read the foregoing summary and schedules, consisting of 62 sheets, and that they are true and correct to the best of my knowledge, information, and belief.

Date 12-8-11

Signature: _____


Ronald J. Arling
Controller and Chief Accounting Officer